

F.No. 225/193/2016/ITA.II
Government of India
Ministry of Finance
Department of Revenue (CBDT)

North Block, New Delhi dated the 22nd of July, 2016

To,
All Principal Chief Commissioners of Income tax

Subject: Issue of Standard Operating Procedure ('SOP') for handling AIR transactions without valid PAN - reg.-

Sir/Madam

Kindly refer to the above subject. Directorate of Systems has processed non-PAN AIR transactions which resulted in identification of around 7 lakh high risk transaction clusters having around 14 lakh non-PAN AIR transactions. These transactions have been assigned priority rating P1 to P3 (P1 being the highest priority) and each non-PAN AIR transaction has been assigned a unique Transaction Sequence Number (TSN) for monitoring purposes.

2. The data has been mapped to the Pr.CIT based on the pincode to Pr.CIT mapping dictionary. The data relating to each Pr.CIT has been disseminated by Systems Directorate to Pr.CsIT using the reports server. The consolidated file for the Pr.CCIT has also been shared to the CIT (Admn. & TPS).

3. A new functionality on e-filing portal has been developed wherein the transacting party can own up transactions and provide structured response electronically. The template for letter to be written to the transacting party has also been prepared which is enclosed as Annexure. The letter intends to communicate the details of transactions in the cluster to the transacting party requesting them to submit on-line response.

4. The non-PAN AIR data may be handled as per the following procedure:

- i. Data file shared by Systems should be downloaded by Pr.CsIT and CIT (Admn. & TPS). Email may be sent to efs.support@incometax.gov.in in case assistance is required in accessing data file.
- ii. The letter in P1 cases will be sent centrally by the Systems Directorate. Letters to the transacting parties at priority P2 and P3 may be sent to the enclosed template at the level of Pr.CIT. Letters may be written to the parties in a phased manner (P2 being higher priority) depending on the numbers involved. The CIT (Admn. & TPS) may open and maintain a dedicated email address (e.g. for Pr.CCIT Mumbai - campaign.mumbai@incometax.gov.in, for Pr.CCIT, Chennai - campaign.chennai@incometax.gov.in) for responding to queries in this regard. This dedicated email should be mentioned in the letter template.

Pg

5. Appropriate briefing for the press and media may be provided to create awareness about the exercise and it should be emphasized that the transacting party will not be required to visit Income tax office but only submit response on the e-filing portal.

6. This SOP may be brought to the notice of all Pr.CsIT and other field offices for necessary action.

Enclosure: Letter Template


(Rohit Garg)
Deputy Secretary to the Government of India

Copy forwarded to:-

- i. Chairman, CBDT and all Members, CBDT
- ii. Pr. DGIT(Systems), N.Delhi
- iii. ADG (Systems)-4, New Delhi, for placing on the website: incometaxindia.gov.in
- iv. Addl. CIT, Data base Cell for uploading on irsofficersonlinewebsite


(Rohit Garg)
Deputy Secretary to the Government of India

INCOME TAX DEPARTMENT

Non-PAN AIR/<LetterID>

Date: ___/___/___

To,

Bar Code

Sir/Madam,

Subject: Request for linking of large value transaction(s)to a valid PAN

The Income Tax Department has received information about large value transactions relating to you under the Annual Information Return (AIR) without a valid PAN. The list of such transactions is provided overleaf.

2. You are requested to submit the on-line response as under:

- i. Login to e-filing portal at <https://incometaxindiaefiling.gov.in>. If you are not registered with the e-filing portal, use the 'Register Yourself' link to register.
- ii. Click on "Non-PAN Transaction" link under "Quick links" or "Compliance" section and search using the Transaction Sequence Number (TSN) communicated to you.
- iii. Confirm that the transaction relates to you. By confirming, the transaction will be linked to your PAN and further details will be visible
- iv. Submit online response and keep acknowledgement for record.

3. Submission of electronic response will be treated as response to this letter. You are not required to visit Income tax office or send any letter or document in response to this letter. In case you make a mistake in submission of response, you may further revise it by login to e-filing portal.

4. If no response is electronically submitted within 15 days of receipt of this letter, appropriate proceedings under Income Tax Act, 1961 may be initiated.

5. You may use Departmental helpline to ask questions or send e-mail for clarifications. Please quote your unique transaction sequence number in any email that you may send. Our toll free helpline number is 1800 180 1961 (Option 5) and email address is _____.

This letter has been electronically generated and requires no physical signature.

List of Transaction(s) reported without a valid PAN

Sl. No.	Transaction Sequence Number (TSN)	F.Y.	Information Code	Information Description	Amount
1	1000002223	2009-10	AIR-007	Purchase of Immovable Property	<XX,XX,XXX>
2	1000012123	2009-10	AIR-007	Purchase of Immovable Property	<XX,XX,XXX>
3	1000023567	2010-11	AIR-001	Cash Deposit in Bank Account	<XX,XX,XXX>
4	1000007866	2010-11	AIR-001	Sale of Immovable Property	<XX,XX,XXX>

For kind information of all

The Government has opened an Income Declaration Scheme from 1st June 2016 to 30th September 2016, under which any undisclosed income can be declared by payment of tax and penalty. Please refer to the website <http://www.incometaxindia.gov.in> for details.

