

## Aadhaar Number is compulsory for filing ITR; Madras HC dismissed writ petition

**Summary – The High Court of Madras in a recent case of Preeti Mohan, (the Assessee) held that Section 139AA makes it compulsory for assesseees to give their Aadhaar Number while filing their income tax return**

### Facts

- In instant writ petition, the assessee sought a direction to department to grant permission to her to file her income tax return for the assessment year 2017-18 either manually, or through the appropriate e-filing facility, without insisting that she produce her aadhaar number and/or her Enrolment ID, as defined under section 139AA, and further not to initiate any coercive steps against the assessee under the Income-tax Act, in lieu of any obligation flowing from section 139AA.

### Held

- The parties do not dispute the fact that the prayer sought for in this writ petition is squarely covered by the earlier decision of this Court in the case of *Thiagarajan Kumararaja v. Union of India* [W.P. No. 28181 of 2017, dated 6-11-2017] in which it was held that on the one hand, the enrollment under aadhar card is voluntary, however, for the purposes of the Act, section 139AA makes it compulsory for assesseees to give aadhar number, which means that in so far as income tax assesseees are concerned, they have to necessarily enroll themselves under the Aadhar Act and obtain aadhar number, which would be their identification number, as that has become the requirement under the Act.
- Following the above order, the writ petition is dismissed.