Department: INVESTOR SERVICES CELL	
Download Ref No: NSE/ISC/57267	Date: June 26, 2023
Circular Ref. No: 17/2023	

To All Members,

Aadhaar seeding with PAN

This is with reference to our circular Nos. NSE/ISC/48165 dated May 03, 2021, NSE/ISC/49477 dated September 01, 2021, NSE/ISC/49791 dated Sep 30, 2021, NSE/ISC/51579 dated March 9, 2022, NSE/ISC/51755 dated March 24, 2022, NSE/ISC/51828 dated March 30, 2022, NSE/ISC/55472 dated February 02, 2023, NSE/ISC/56173 dated March 28, 2023, NSE/ISC/56914 dated June 01, 2023 and NSE/ISC/57051 dated June 13, 2023 with regards to Aadhaar seeding with PAN.

In this context, Government of India vide its press release dated March 28, 2023 (copy attached), had extended the timeline for linking of PAN with Aadhaar to **June 30, 2023**. The extract of the same is as given below:

"In order to provide some more time to the taxpayers, the date for linking PAN and Aadhaar has been extended to June 30, 2023, whereby persons can intimate their Aadhaar to the prescribed authority for Aadhaar-PAN linking without facing repercussions".

With regards to PAN-Aadhaar linking, in the event upon receipt of a confirmation from the investor's that their PAN is linked with their Aadhaar and the Trading Members observes that same is not reflecting in the Exchange database, they can either place a single unfreeze request (new request option) or a bulk unfreeze request (via file upload) on UCI online portal. Such records shall be verified by the Exchange. Kindly note, the facility will be applicable only when the PAN status is valid. Kindly refer Annexure I for file format.

It may be noted that the clients whose PAN is linked with Aadhaar as per UCC database on or before June 30, 2023, will be permitted to trade on the Exchange platform w.e.f July 01, 2023.

Further, subsequent to the due date of June 30, 2023, if the PAN-Aadhaar linking status is not updated in the Exchange database, then such clients shall neither be permitted to trade w.e.f July 01, 2023, nor will they be able to square up their open positions, until they comply with the aforesaid requirement. Eventually, such open positions will naturally expire on the expiry date of the respective contract.

The Trading Members are hereby advised to specifically monitor the open positions of such clients whose PAN is not linked with their Aadhaar and take appropriate measures to ensure compliance with the above.

Trading Members are advised to take note and comply with the above guidelines.

For and on behalf of
National Stock Exchange of India Limited

Shanti Idnani
Associate Vice President

Toll Free No	Email id
1800 266 0050 (select option 5)	uci@nse.co.in

New Delhi, 28th March, 2023

PRESS RELEASE

Last date for linking of PAN-Aadhaar extended

In order to provide some more time to the taxpayers, the date for linking PAN and Aadhaar has been extended to 30th June, 2023, whereby persons can intimate their Aadhaar to the prescribed authority for Aadhaar-PAN linking without facing repercussions. Notification to this effect is being issued separately.

Under the provisions of the Income-tax Act, 1961(the 'Act') every person who has been allotted a PAN as on 1st July, 2017 and is eligible to obtain Aadhaar Number, is required to intimate his Aadhaar to the prescribed authority on or before 31st March, 2023, on payment of a prescribed fee. Failure to do so shall attract certain repercussions under the Act w.e.f. 1st April, 2023. The date for intimating Aadhaar to the prescribed authority for the purpose of linking PAN and Aadhaar has now been extended to 30th June, 2023.

From 1st July, 2023, the PAN of taxpayers who have failed to intimate their Aadhaar, as required, shall become inoperative and the consequences during the period that PAN remains inoperative will be as follows:

(i)   no refund shall be made against such PANs;
(ii)   interest shall not be payable on such refund for the period during which PAN remains   inoperative; and
(iii)   TDS and TCS shall be deducted /collected at higher rate, as provided in the Act.

The PAN can be made operative again in 30 days, upon intimation of Aadhaar to the prescribed authority after payment of fee of Rs.1,000.

Those persons who have been exempted from PAN-Aadhaar linking will not be liable to the consequences mentioned above. This category includes those residing in specified States, a non-resident as per the Act, an individual who is not a citizen of India or individuals of the age of eighty years or more at any time during the previous year.

It is stated that more than 51 crore PANs have already been linked with Aadhaar till date. PAN can be linked with Aadhaar by accessing the following link https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar .

(**Surabhi Ahluwalia**)
Pr. Commissioner of Income Tax
(Media & Technical Policy) &
Official Spokesperson, CBDT

Annexure I

File structure for Bulk Unfreezing

File Name   : UNF_YYYYMMDD.Tnn
File Format   : Pipe Delimited file
UNF   : File type
YYYYMMDD   : Business Date
T   : File Indicator (for data file being submitted by the member)
nn   : Batch number (is a running sequence number) – valid values 01 to 99.

Control Record Format:

Field	Length	Mandatory/ Optional	Description
Record Type	Char (2)	Mandatory	Value = 10
Member Type	Char (1)	Mandatory	Value = 'M'
Member Code	Char (5)	Mandatory	Trading Member Code.
Date	Char (8)	Mandatory	Format: DDMMYYYY. Shall be same as in the file name.
Batch Number	Number (2)	Mandatory	Value to start with 01. Shall be same as in the file name.
Total No. of Records	Number (5)	Mandatory	Total number of Detail Records

Detail Record Format:

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory / Optional	Description	Validations
1	Segment	Char (2)	Char (1)	Mandatory	Valid values are: For CM Segment- C For FO Segment- F For CDS Segment- X For SLB Segment- S For Debt Segment - D For Commodity Segment-CO	Segment is Mandatory

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory / Optional	Description	Validations
2	Client Code	Char (10)	Char (1)	Mandatory	Client Code must be unique as entered by member at the time of placing the order.	Client Code is Mandatory
3	Required PAN	Char (10)	Char(10)	Mandatory/ Optional	Pan shall be 10 characters and shall have first 5 alphabets, next 4 numeric and the last alphabet. "PAN_EXEMPT" shall be entered in cases where in obtaining PAN has been exempt.	If "Reason for Unfreezing" Field contains values 2,4,6 or 7 then Required Pan is mandatory
4	Required Name	Char (150)	Char (2)	Mandatory/ Optional	Name of the Client must be in full-surname, first name, middle name. Client Name should not contain all numbers or special characters.	If "Reason for Unfreezing" Field contains values 1,4,5 or 7 then Required Name is mandatory
5	Required Category	Char (2)	Char(1)	Mandatory/ Optional		If "Reason for Unfreezing" Field contains values 3,5,6 or 7 then Required Category is mandatory.

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory / Optional	Description	Validations
6	CIN	Char(21)	Char(21)	Mandatory/ Optional	CIN is mandatory for client category 4 CIN should not contain all zeros. It should not contain any special characters CIN_EXEMPT shall be entered in cases where in obtaining CIN has been exempt.	If "Required Category" Field contains value "4 & 32" then, CIN is mandatory.
7	Reason for Unfreezing	Char (1)	Char (1)	Mandatory	Valid values are: 1 – For Name Change 2 – For Pan Change 3 – For Category Change 4 – For Name & Pan Change 5 – For Name & Category Change 6 – For Pan & Category Change 7 – For Name, Pan & Category Change ==8- To get updated Aadhaar-PAN seeding status==	
8	Registration No. of Client	Char (25)	Char(5)	Mandatory / Optional	Mandatory for categories 22 to 30 Registering Authority is mandatory if any of Registration No. or Place of Registration or Date of Registration is mentioned.	Mandatory for categories change to 22 to 30 & 33 & 34 and all the four fields related to registration details are

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory / Optional	Description	Validations
					It should not contain all numbers or special characters.	mandatory for them
9	Registering Authority	Char (60)	Char(3)	Mandatory / Optional	Mandatory for categories 22 to 30 Place of Registration is mandatory if any of Registration No. or Registering Authority or Date of Registration is mentioned It should not contain all numbers or special characters.	Mandatory for categories change to 22 to 30 & 33 & 34 and all the four fields related to registration details are mandatory for them
10	Place of Registration	Char (25)	Char(3)	Mandatory / Optional	Mandatory for categories 22 to 30 Date of Registration is mandatory if any of Registration No. or Registering Authority or Place of Registration is mentioned. Date format shall be DD-MON-YYYY.	Mandatory for categories change to 22 to 30 & 33 & 34 and all the four fields related to registration details are mandatory for them
11	Date of Registration	'DD-MON-YYYY'	'DD-MON-YYYY'	Mandatory / Optional	Mandatory for categories 22 to 30	Mandatory for categories change to

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory / Optional	Description	Validations
					Registering Authority is mandatory if any of Registration No. or Place of Registration or Date of Registration is mentioned. It should not contain all numbers or special characters.	22 to 30 & 33 & 34 and all the four fields related to registration details are mandatory for them
12	Flag	Char(1)	Char(1)	Mandatory	Valid value E to denote end of record	

The Response File will be available in the following format
File Name: TMCODE_UNF_YYYYMMDDHHMMSS.log
File Format: Pipe Delimited file

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory/ Optional	Description
1	Segment	Char (2)	Char (1)	Mandatory	Valid values are: For CM Segment- C For FO Segment- F For CDS Segment- X For SLB Segment- S For Debt Segment – D For Commodity Segment- CO
2	Client Code	Char (10)	Char (1)	Mandatory	Client Code must be unique as entered by member at the time of placing the order.
3	Required PAN	Char (10)	Char(10)	Mandatory/ Optional	Pan shall be 10 characters and shall have first 5 alphabets, next 4 numeric and the last alphabet. "PAN_EXEMPT" shall be entered in cases where in obtaining PAN has been exempt.

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory/ Optional	Description
4	Required Name	Char (150)	Char (2)	Mandatory/ Optional	Name of the Client must be in full-surname, first name, middle name. Client Name should not contain all numbers or special characters.
5	Required Category	Char (2)	Char(1)	Mandatory/ Optional	
6	CIN	Char(21)	Char(21)	Mandatory/ Optional	CIN is mandatory for client category 4 & 32. CIN should not contain all zeros. It should not contain any special characters CIN_EXEMPT shall be entered in cases where in obtaining CIN has been exempt.
7	Reason for Unfreezing	Char (1)	Char (1)	Mandatory	Valid values are: 1 – For Name Change 2 – For Pan Change 3 – For Category Change 4 – For Name & Pan Change 5 – For Name & Category Change 6 – For Pan & Category Change 7 – For Name, Pan & Category Change 8-to get updated Aadhaar-PAN seeding status
8	Registration No. of Client	Char (25)	Char(5)	Mandatory / Optional	Mandatory for categories 22 to 30 & 33 & 34 Registering Authority is mandatory if any of Registration No. or Place of Registration or Date of Registration is mentioned. It should not contain all numbers or special characters.

Sr. No.	Field Name	Maximum Length	Minimum Length	Mandatory/ Optional	Description
9	Registering Authority	Char (60)	Char(3)	Mandatory / Optional	Mandatory for categories 22 to 30 & 33 & 34 Place of Registration is mandatory if any of Registration No. or Registering Authority or Date of Registration is mentioned It should not contain all numbers or special characters.
10	Place of Registration	Char (25)	Char(3)	Mandatory / Optional	Mandatory for categories 22 to 30 & 33 & 34 Date of Registration is mandatory if any of Registration No. or Registering Authority or Place of Registration is mentioned. Date format shall be DD-MON-YYYY.
11	Date of Registration	'DD-MON-YYYY'	'DD-MON-YYYY'	Mandatory / Optional	Mandatory for categories 22 to 30 & 33 & 34 Registering Authority is mandatory if any of Registration No. or Place of Registration or Date of Registration is mentioned. It should not contain all numbers or special characters.
12	Flag	Char(1)	Char(1)	Mandatory	Valid value E to denote end of record
13	Remarks				Successful Record – Record Loaded Successfully Rejected Record – Reason for rejection