

## Follow the below steps to pay the penalty for linking PAN-Aadhaar numbers:

**Step 1:** Visit the [TIN website](#).

**Step 2:** Under the 'Non-TDS/TCS' heading, click the 'Proceed' button under 'Challan no./ITNS 280'.

Tax Information Network  
of Income Tax Department

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e-Payment of Taxes

\*, 'ICICI Bank', 'Bank of India', 'Canara Bank', 'Bank of Maharashtra' and 'Indian Overseas Bank' have been migrated from OLTAS e-Payment of Taxes facility to e-Pay Tax f:

TDS/TCS	NON-TDS/TCS		
CHALLAN NO./ITNS 281 Payment of TDS/TCS by Company or Non Company Deductee	CHALLAN NO./ITNS 280 Payment of Advance tax, Self-Assessment tax, Tax on Regular Assessment, Surtax, Tax on Distributed Profits of Domestic Company and Tax on Distributed income to unit holders.	CHALLAN NO./ITNS 282 Payment of Securities transaction tax, Estate duty, Wealth-tax, Gift-tax, Interest-tax, Expenditure/other tax, Hotel Receipt tax and Commodities transaction tax	CHALLAN NO./ITNS 283 Payment of Banking Cash Transaction Tax (BCTT) and Fringe Benefits Tax (FBT)
Proceed	Proceed	Proceed	Proceed
Black Money	Equalization Levy	Income Declaration Scheme, 2016	Pradhan Mantri Garib Kalyan Yojana, 2016 (PMGKY)

**Step 3:** Select the option '(0021) Income Tax (other than companies)' for the tax applicable option and select the option '500 (Other Receipts)' for the type of payment option.

Challan No./ITNS 280

⌚ Time remaining: 29 minutes 40 seconds

Tax Applicable \*  (0020) Corporation Tax (Companies)  
 (0021) Income Tax (Other than Companies)

SPECIAL INSTRUCTIONS ▼

Type of Payment \*  (100) Advance Tax  
 (102) Surtax  
 (106) Tax on Distributed Profit  
 (107) Tax on Distributed Income  
 (110) Secondary Adjustment Tax  
 (111) Accretion Tax  
 (300) Self Assessment Tax  
 (400) Tax on Regular Assessment  
 (500) Other Receipts

**Step 4:** Select the mode of payment, i.e. net banking or debit card.

**Step 5:** Enter the PAN number, assessment year, address, email, mobile number, and captcha code and click on the 'Proceed' button to make the payment.

The screenshot shows a registration form with the following fields: Road/Street/Lane, Area/Locality, City/District, State (dropdown menu), Pin Code, Email ID, and Mobile No. Below these is a Captcha Code section with a refresh button and a text input field. At the bottom, there are three buttons: 'Clear', 'Proceed' (highlighted with a red box), and 'Back'.

**Step 6:** After payment, send a request to link the PAN-Aadhaar after four to five days.

### How to link a PAN with an Aadhaar card?

Taxpayers can link their PAN with their Aadhaar after four to five days of paying the penalty by following the steps below:

**Step 1:** Go to the [Income Tax e-filing portal](#).

**Step 2:** Under the 'Quick Links' heading on the left-hand side of the homepage, click on the 'Link Aadhaar' option.

The screenshot shows the homepage of the Income Tax e-filing portal. The top navigation bar includes the e-Filing logo, language options (English), and user actions (Login, Register). The main navigation menu includes Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. The 'Quick Links' section on the left has 'Link Aadhaar' highlighted with a red box. The main content area features a 'My Profile' section with an 'Update Your Profile' button, a 'Latest Updates' section with news items, and a notification banner at the top.

**Step 3:** Enter the 'PAN' and 'Aadhaar Number' and click the 'Validate' button.

The screenshot shows the e-Filing portal interface for PAN-Aadhaar linking. At the top, there is a navigation bar with the e-Filing logo, 'Income Tax Department, Government of India', and options for 'Call Us', 'English', and 'Login/Register'. Below the navigation bar, a light blue banner contains a notice about a fee of Rs. 1000 applicable from June 30, 2022, and provides instructions on payment methods and timing. The main form area has two input fields: 'PAN \*' and 'Aadhaar Number \*'. To the right of the form is a 'Note' box listing exemptions from linking, such as NRIs, non-citizens, and those over 80 years old. At the bottom of the form, there are 'Back' and 'Validate >' buttons, with the 'Validate >' button highlighted by a red box.

500 till 30th June, 2022 and thereafter a fee of Rs. 1000 will be applicable before submission of PAN-AADHAAR linkage request .

- Please pay the applicable fee of Rs. 1000 through e-Pay Tax service to proceed with submission of Aadhaar-PAN linking request. [Click here for payment related information.](#)
- In case payment is already done on Protean (NSDL) portal, please try linking after 4-5 working days from the date of payment.
- Please make sure fee payment is done under Minor head 500 - Other Receipts(500) and Major head 0021 [Income Tax (Other than Companies)] in single challan.

PAN \*

Aadhaar Number \* ⓘ

**Note**

Following categories are exempted from Aadhaar-PAN linking

- (i) NRIs
- (ii) Not a citizen of India
- (iii) age > 80 years as on date
- (iv) state of residence is ASSAM, MEGHALAYA or JAMMU & KASHMIR

Refer Department of Revenue Notification no 37/2017 dated 11th May 2017

Back Validate >

**Step 4:** A pop-up message stating 'Your payment details are verified' will appear when the penalty payment has been verified. Click the 'Continue' button to submit the linking request.

**Step 5:** Enter the required details and click the 'Link Aadhaar' button.

**Step 6:** Enter the OTP received on the mobile number.

**Step 7:** The request to link the PAN-Aadhaar card will be successfully submitted.

A taxpayer can also visit a [PAN card centre](#), fill out the appropriate form and submit it with photocopies of PAN and Aadhaar cards for PAN-Aadhaar linking.