

Binoy Viswam v. Union of India & Ors.

Writ Petition (Civil) No. 247 of 2017 / Writ Petition (Civil) No. 277 of 2017 / Writ Petition (Civil) No. 304 of 2017

[2017] 7 SCR 1 | 2017-06-09

Whether section 139AA's compulsory Aadhaar/PAN and return linkage exceeded legislative authority, conflicted with the Aadhaar Act or prior court orders, or violated Articles 14 and 19(1)(g), and how its original PAN-invalidity consequence could operate while Article 21 remained pending.

139A | 139AA

2-judge bench; one opinion | A. K. Sikri, J. | Ashok Bhushan, J.

Assessment years: See the source-scope notes; no year inferred.

IMPORTANT: THE 2017 PARTIAL PAN STAY IS HISTORICAL; PRIVACY, ARBITRARINESS AND STATUTORY WORDING LATER CHANGED

Binoy did not finally determine Article 21, privacy, dignity or biometric autonomy. Its temporary protection covered existing PAN holders without Aadhaar against PAN invalidation for other Rule 114B transactions; it was not a general exemption from quoting Aadhaar or enrolment ID in returns or new PAN applications. The 2018 Aadhaar majority, with Bhushan J. separately agreeing on this result, upheld section 139AA against the reserved privacy challenge; Chandrachud J. dissented. The later majority also recognised manifest-arbitrariness review, qualifying Binoy's broad contrary formulation. Identified review petitions were dismissed 4:1 on 11 January 2021. A departmental text labelled 2024 (No. 2) contains materially different inoperative-PAN wording and changes effective 1 October 2024. Do not use the original deemed-invalid proviso, old enrolment-ID option, cited transaction thresholds or temporary stay as present compliance instructions. Comprehensive later treatment, present applicability, all operative rules/notifications/deadlines/exemptions and Income-tax Act 2025 mapping remain NOT VERIFIED. The preserved reported rendition has textual slips and is not independently authenticated as the signed original.

01 FACTS OF THE CASE

Three Article 32 petitions, Writ Petition (Civil) Nos. 247, 277 and 304 of 2017, challenged section 139AA inserted into the Income-tax Act, 1961 by the Finance Act, 2017. The petitioners described themselves as public-spirited persons. In the petitions argued by Shyam Divan, the concerned petitioners held PANs and were income-tax assesseees who had not enrolled for Aadhaar. They objected to compelled disclosure of fingerprints and iris information, including through private enrolment contractors. The report identifies Binoy Viswam as the lead petitioner; it does not separately print all companion-party identities (original-jurisdiction recital, physical 22; paragraphs 1-3, 33, physical 23-25, 46-47).

The enacted text reproduced by the Court required every person eligible for Aadhaar, on or after 1 July 2017, to quote the Aadhaar number in a PAN application and return of income. The first proviso allowed a person without the number to quote the 28-digit Aadhaar application enrolment ID. Subsection (2) required existing PAN holders as at 1 July 2017 who were eligible for Aadhaar to intimate their number to the prescribed authority, in the prescribed form and manner, by a date to be notified by the Central Government. Its original proviso deemed the PAN invalid on failure, applying the Act as if no PAN application had been made. Subsection (3) empowered notified exemptions for specified persons/classes or a State/part of a State. Eligibility, the notified date and exemption power are part of the historical provision; the case did not itself supply a universal present-day compliance deadline (paragraph 1, physical 23-24).

The background was the executive Aadhaar scheme, the 2016 Aadhaar Act and earlier interim orders requiring the scheme to remain voluntary while the constitutional challenge was pending. Paragraphs 7-13 reproduce or discuss orders of 23 September 2013, 24 March 2014, 11 August 2015 and the later five-judge modification extending specified welfare uses. The report also sets out the Aadhaar Act's enrolment, welfare, information-security and sharing provisions. These are historical recitals and quotations, not fresh orders in this case authorising every welfare or surveillance use (paragraphs 5-18, physical 25-39).

The Court initially suggested tagging the new petitions with the pending Constitution Bench proceedings. Counsel asked it to decide legislative competence and Articles 14 and 19 without deciding privacy. Arguments nevertheless addressed dignity, bodily integrity, informational self-determination, surveillance and possible leaks. Other objections alleged conflict with the voluntary Aadhaar Act and prior judicial orders, discriminatory treatment, disproportionate PAN consequences, and retrospective impairment including an Article 20(1) submission. The Union relied on Parliament's taxation powers and prevention of duplicate or fictitious PANs, tax evasion, money laundering and black money. The policy figures and transaction examples were evidentiary background; no petitioner-specific assessment year, tax demand or refund was adjudicated (paragraphs 19-70, physical 39-75).

Source: See the proposition-specific paragraph and PDF-page references below.

02 DISCUSSION BY THE HON'BLE COURT

A. K. Sikri J. delivered the sole opinion for the two-judge Bench with Ashok Bhushan J. The Court's express caveat controls the reading of the judgment: privacy, human dignity, the right to be let alone and informational self-determination overlap within Article 21 and were left to the Constitution Bench. The lengthy accounts of counsel's Article 21 arguments do not amount to their rejection on the merits (paragraphs 19, 43, 71, 127(i)-(ii), physical 39, 57, 75-77, 120-121).

Judicial review and limited government. The Court recognised judicial review for want of legislative competence or contravention of constitutional rights/provisions, discussed presumptive validity and restraint concerning legislative wisdom, and described examination, reading down and severance. It accepted that sovereign taxing power remains constitutionally limited. A free-standing assertion of limited government did not establish invalidity unless the challenged law exceeded constitutional power or violated a constitutional provision. Arguments about State dominance through biometrics were again Article 21 matters. The Court also stated, relying on McDowell and Rajbala, that legislation could not be invalidated merely as arbitrary. That broad formulation is a historical part of this judgment and is materially qualified by the later 2018 majority's acceptance of manifest arbitrariness under Article 14; it must not be presented as an unqualified current rule (paragraphs 73-86, physical 77-89; later comparison below).

Legislative competence and the two statutes. Parliament's subject-matter competence under Article 246 and List I Entries 82 and 97 was not denied. The objection instead was that mandatory tax linkage contradicted voluntary enrolment and earlier Supreme Court directions. The Court held that the Aadhaar Act and section 139AA were independent enactments with different purposes, capable of harmonious operation. Aadhaar was not a parent statute controlling Parliament's separate income-tax legislation. A provision could be voluntary in one statutory setting and mandatory in another. Whether section 7 itself required Aadhaar for welfare benefits was expressly left unanswered. Earlier orders concerned the executive scheme and were interim, before the statutory framework; no final ruling made Parliament incompetent to enact section 139AA. The Court therefore rejected both the legislative-authority objection and the asserted statutory conflict (paragraphs 88-94, physical 89-93).

Article 14. The Court applied intelligible differentia and rational nexus. Datar conceded the separate classification of individual assesseees, but disputed the connection between linkage and prevention of tax abuse. A measure need not eliminate all black money to have a rational nexus. PAN de-duplication alone could justify the measure; the record's 11.35 lakh duplicate/fraudulent PAN cases, including 10.52 lakh relating to individuals, could not be dismissed merely as a small percentage. Individuals also stand behind shell companies. These were the reasons for rejecting the nexus challenge, not a finding of tax evasion by these petitioners or a permanent scientific guarantee that Aadhaar cannot be duplicated (paragraphs 95-100, physical 94-96).

02 DISCUSSION BY THE HON'BLE COURT

The Court also rejected a proposed classification between willing Aadhaar users and conscientious objectors: opposition to a law does not by itself create a separate class for testing discrimination. Persons within the relevant income-tax class were treated alike. It did not decide the respondents' general proposition that proportionality can never apply under Article 14; paragraph 104 says detailed consideration was unnecessary because counsel invoked proportionality in the Article 19(1)(g) context. The Article 14 objection failed (paragraphs 101–105, physical 96–98). Paragraph 103's printed description repeats assessee/income-tax assessee; the reasoning and the preceding distinct challenges, rather than that defective phrase alone, establish the Court's analysis.

Article 19(1)(g): obligation and consequence were separated. Merely quoting or intimating an Aadhaar number did not itself restrict carrying on a profession, trade or business. Nullifying PAN was different: section 139A and Rule 114B made PAN relevant to many ordinary and business transactions. The Court accepted that cancellation restricts business activity and examined Article 19(6) reasonableness and proportionality, reproducing Modern Dental College's proper-purpose, rational-connection, necessity and balancing formulation. The transaction thresholds quoted in the report belong to its historical discussion and are not verified present thresholds (paragraphs 106–116, physical 98–109).

In applying that framework, the Court discussed identification for welfare, corruption, tax-base coverage, de-duplication and the revenue's account of international information exchange and untraceable PAN holders. It regarded Aadhaar/PAN linkage as a means Parliament could choose to address duplicate or fictitious identifiers. A rule without any consequence for non-compliance would be ineffective, and Parliament could attach consequences to it. This discussion does not decide every possible Aadhaar use, prove all technical claims for all time, or hold that any sanction Parliament chooses is necessarily proportionate (paragraphs 117–124, physical 109–119).

The actual qualification is essential. Section 139AA(1) remained upheld. For existing PAN holders, however, the still-pending Article 21 question and severe daily consequences justified a partial stay of the original subsection (2) proviso. Persons already enrolled for Aadhaar were to comply with subsection (2); others remained free to enrol. Existing PAN holders without Aadhaar who did not comply were protected temporarily against PAN invalidation, expressly to facilitate other Rule 114B transactions. This was not a stay of the whole section or an unrestricted right to file returns or obtain a new PAN without the applicable Aadhaar/enrolment-ID requirement. Parliament was invited to consider limiting the proviso's consequences during the interval (paragraph 125, physical 119).

Separately, the original proviso was read down to operate prospectively. Treating PAN as void from inception could undo completed acts, disturb accrued rights and expose a person to past-period penal consequences. That retrospective effect was rejected. Counsel's Article 20(1) plea is recorded, but the Court did not pronounce a separate comprehensive Article 20 holding; its express relief was prospective reading down. The Court additionally emphasised

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the need for effective governmental measures against unauthorised data leakage without prescribing a complete technical or penal scheme (paragraphs 48, 126-127, physical 60-61, 119-121).

Bounded later primary treatment. The nine-judge common order of 24 August 2017 recognised privacy as intrinsic to Article 21 and Part III freedoms, overruling contrary privacy propositions in *M. P. Sharma* and *Kharak Singh*. That order answered the privacy reference; it did not itself determine section 139AA validity (official PDF physical 546-547, common order 2(i)-(iv)). In the 26 September 2018 Aadhaar judgment, Sikri J. for Misra CJI, himself and Khanwilkar J. revisited Binoy, recognised manifest-arbitrariness review following *Shayara Bano*, and found section 139AA satisfied that test as well as legality, legitimate State interest and privacy proportionality. The holding and summary uphold section 139AA; they supply the later merits answer to the ground reserved here (2018 SCR physical 465-479, 497, 516-517; Sikri paragraphs 413-425, 446(k), 447(7), 448).

Bhushan J.'s separate 2018 opinion also upheld section 139AA against the privacy challenge, in paragraphs 365-377 and conclusion 386(17), physical 708-716 and 721. Chandrachud J. dissented: although revenue protection was a legitimate aim, seeding depended on the constitutionality of the Aadhaar enactment, which he would invalidate on Money Bill and proportionality grounds. His section 139AA conclusion consequently differed (paragraphs 271-278 and 339(16)-(17), physical 995-1005 and 1074). The dissent's discussion of Binoy/Shayara Bano is not substituted for the controlling majority's analysis. Later references use different reported paragraph numbering for Binoy; this note's primary pins use the preserved 2017 SCR numbering.

The identified Aadhaar review petitions were dismissed by four judges on 11 January 2021; Chandrachud J. dissented in favour of waiting for the *Roger Mathew* reference. This is a dated review outcome, not certification of later reference status or exhaustive present finality (*Beghar Foundation* official PDF, majority order physical 3-4; dissent conclusion paragraph 14 physical 16; proceedings record physical 19-20). The department's section 139AA page labelled 2024 (No. 2) separately displays an inoperative-PAN consequence and amendments effective 1 October 2024 affecting the enrolment-ID route. No full current statutory, notification, exemption or 2025-Act audit is claimed.

Source: See the proposition-specific paragraph and PDF-page references below.

03 JUDICIAL DECISION

The three writ petitions were disposed of, with no costs. Parliament was held competent to enact section 139AA; the prior orders did not diminish that authority, and the two enactments were held capable of harmonious operation. The Article 14 challenge failed. Mandatory quoting/intimation survived Article 19(1)(g), while the original subsection (2) proviso was read down prospectively. Constitutional validity remained subject to the Constitution Bench's Article 21 determination, and the partial stay described in paragraph 125 continued only until that determination. This was a qualified constitutional disposition, not an unconditional final rejection of every challenge or an invalidation of section 139AA (paragraphs 125–128; physical/SCR 119–122).

Source: See the proposition-specific paragraph and PDF-page references below.

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Union on legislative competence, statutory compatibility, Article 14 and the quoting/intimation obligation under Article 19(1)(g); petitioners obtained prospective reading down and the expressly limited temporary PAN protection

Three writ petitions disposed of subject to the stated qualifications; no costs

Reasoned final disposition of these petitions on the examined grounds; Article 21 merits expressly reserved for Constitution Bench determination

Original Finance Act 2017 section 139AA framework and the precise interim protection for existing PAN holders without Aadhaar

Source: See the proposition-specific paragraph and PDF-page references below.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Read the ruling through three separate questions: Parliament's power to impose linkage, the constitutional tests actually decided, and the particular consequences of non-compliance. Distinguish section 139AA(1) quoting in PAN applications/returns, subsection (2) intimation for existing PAN holders, and its original invalidity proviso. The temporary protection concerned that last consequence for a defined group; the prospective reading-down direction protected prior acts and accrued rights. Neither converts the whole Aadhaar scheme into a permanently voluntary tax-compliance choice. For any later dispute, identify the transaction/return date, eligibility and exemption position, the precise statutory wording, and the later controlling privacy and manifest-arbitrariness decisions. The 2018 majority's section 139AA holding and its qualification of Binoy's broader arbitrariness formulation must be kept together; Chandrachud's contrary outcome remains a dissent. Later statutory wording must be checked independently. This is editorial analysis, not a new holding or present compliance advice.

Source: See the proposition-specific paragraph and PDF-page references below.

DETAILED DISPOSITION AND CONNECTED GROUPS

Costs: No costs expressly ordered at physical 122

Monetary effect: No assessment, demand, tax rate, penalty amount, refund or compensation fixed

Proceeding outcomes

1.

Case number: Writ Petition (Civil) No. 247 of 2017

Parties: Binoy Viswam v. Union of India & Ors. (lead cause)

Jurisdiction: Article 32, civil original jurisdiction

Assessment years:

Outcome: Disposed of under the common conditional constitutional ruling, prospective reading down and partial interim PAN protection

Costs: No costs

Pinpoint: Physical 22 docket recital; paragraphs 1 and 128, physical 23 and 121-122

2.

Case number: Writ Petition (Civil) No. 277 of 2017

Parties: Companion petition; separate party title not printed in the preserved report

Jurisdiction: Article 32, civil original jurisdiction

Assessment years:

Outcome: Disposed of under the common conditional constitutional ruling, prospective reading down and partial interim PAN protection

Costs: No costs

Pinpoint: Physical 22 docket recital; paragraphs 1 and 128, physical 23 and 121-122

3.

Case number: Writ Petition (Civil) No. 304 of 2017

Parties: Companion petition; separate party title not printed in the preserved report

Jurisdiction: Article 32, civil original jurisdiction

Assessment years:

Outcome: Disposed of under the common conditional constitutional ruling, prospective reading down and partial interim PAN protection

Costs: No costs

Pinpoint: Physical 22 docket recital; paragraphs 1 and 128, physical 23 and 121-122

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Original statutory text and eligibility/exemptions

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 23; 24

Paragraphs: paragraph 1

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

2.

Topic: Privacy reservation

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 39; 57; 75; 76; 77

Paragraphs: paragraphs 19, 43 and 71

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

3.

Topic: Review and limited government

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 77; 78; 79; 80; 81; 82; 83; 84; 85; 86; 87; 88; 89

Paragraphs: paragraphs 73-86

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

4.

Topic: Legislative competence and harmonious construction

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 89; 90; 91; 92; 93

Paragraphs: paragraphs 88-94

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

5.

Topic: Article 14 and proportionality concession

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 94; 95; 96; 97; 98

Paragraphs: paragraphs 95-105

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

6.

Topic: Article 19 and proportionality

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 98; 99; 100; 101; 102; 103; 104; 105; 106; 107; 108; 109

Paragraphs: paragraphs 106-116

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

7.

Topic: Policy and need for consequences

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 109; 110; 111; 112; 113; 114; 115; 116; 117; 118; 119

Paragraphs: paragraphs 117-124

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

8.

Topic: Partial stay and prospective operation

Source id: 2017_7_1_122

Source url: [Open cited source](#)

Pdf pages: 119; 120

Paragraphs: paragraphs 125-126

Source role: judicial text

Sha256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

9.

Topic: Reservations and complete disposition**Source id:** 2017_7_1_122**Source url:** [Open cited source](#)**Pdf pages:** 120; 121; 122**Paragraphs:** paragraphs 127-128**Source role:** judicial text**Sha256:** 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

AMOUNTS AND THEIR DISTINCT REPORTED ROLES

Case specific relief amounts:

Background only: PAN counts, tax-compliance statistics and transaction thresholds appear in policy reasoning and quotations; no individual liability or monetary award derives from them.

QUANTIFICATION AND MONETARY LIMITS

No tax or penalty amount quantified in the operative order.

REPORTED SOURCE ANOMALIES AND THEIR LIMITS

Paragraph 125 and parts of the editorial headnote print section 139(2) in the discussion of the section 139AA(2) PAN proviso. The statutory quotation, surrounding discussion and final order identify section 139AA(2); no independent section 139(2) holding is inferred.; Paragraph 103 repeats assessee/income-tax assessee in its description of two classes. Paragraphs 97-105 and the statutory eligibility terms provide the relevant context; the defective phrase is not silently turned into a new classification holding.; Paragraph 98's account of the submission contains an apparent missing negative about individuals generating black money. This note records the disputed rational-nexus argument from the complete context rather than relying on that sentence literally.; Paragraph 120 labels the quoted Budget speech February 2013 although the quotation contains figures through AY 2016-17. No independent date or statistical accuracy is authenticated for that policy quotation.; Paragraph numbering differs across reported renditions: this note cites the preserved 2017 SCR paragraphs 1-128, not later judgments' differently numbered references to Binoy.; Judicial text, party submissions, quoted authorities and editorial headnotes are distinguished. The report's references to other cases do not establish separately verified current holdings of those cases.; At physical 116 the printed Jindal Stainless superscript and footnote are 52; extracted text misreads the superscript as 51. Its quoted paragraphs 109-112 are quoted precedent, not new Binoy paragraph numbers.

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

Principal constitutional challenge: section 139AA as inserted by Finance Act, 2017; Section 139A and Income-tax Rules, 1962 Rule 114B: consequences of losing PAN, as quoted/described in the 2017 report; Constitution: Articles 13, 14, 19(1)(g), 19(6), 21, 32, 141, 246; List I Entries 82 and 97; other structural provisions in discussion; Article 20(1): petitioner's retrospective-penalty submission; no distinct exhaustive merits ruling; Aadhaar Act, 2016: sections 2, 3, 7, 28-30 and penalty framework in historical statutory discussion; Other income-tax sections and foreign/statutory precedents appear in submissions or quotations, not separate issues decided

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

A. K. Sikri, J., for the Court

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

SPECIFIED STATUTORY CHECKS AND THEIR LIMITS

1.

Source ids: aux-section139aa-2024-department

Source titles: Income Tax Department section 139AA, page labelled 2024 (No. 2)

Source urls: <https://www.incometaxindia.gov.in/hi/w/section-139aa-7>

Source sha256: 062d1e021856a2aea2193313bb340960bf851504941b9d006e2acc1b43ecb23e

Access date: 2026-10-06

Topic: Later statutory wording differs from 2017

Pinpoints: Section 139AA(1) second proviso, 139AA(2) proviso, 139AA(2A), footnotes 7-8

Result: The department's 2024 (No. 2)-labelled section 139AA displays an inoperative-PAN consequence in subsection (2), rather than the 2017 deemed-invalid wording. Its second proviso to subsection (1) excludes enrolment-ID substitution for PAN applications or returns furnished on/after 1 October 2024; subsection (2A) requires persons allotted PAN using an earlier enrolment ID to intimate Aadhaar by a notified date. Footnotes 7-8 attribute those additions to Act 15 of 2024 effective 1 October 2024.

Status: bounded official department history verified

Scope limit: A version-labelled departmental text, not a complete current-law audit. The 2019 date of the inoperative substitution is not independently authenticated here.

SPECIFIED LATER TREATMENT CHECKS AND THEIR LIMITS

1.

Source ids: aux-privacy-2017-official

Source titles: Justice K. S. Puttaswamy (Retd.) & Anr. v. Union of India & Ors.

Source urls: https://api.sci.gov.in/supremecourt/2012/35071/35071_2012_Judgement_24-Aug-2017.pdf

Source sha256: 5367b5b41e21f3d550e185242932b8f5796852de0fabac76699295a644055bf6

Access date: 2026-10-06

Topic: Reserved privacy issue later determined

Pinpoints: Order of Court paragraph 2(i)-(iv), physical 546-547/printed 3-4; Chandrachud opinion paragraphs 180-181, physical 254-256; Part T conclusion(H), physical 264

Result: The 2017 nine-judge common order recognises privacy as intrinsic to Article 21 and the Part III freedoms, overruling contrary privacy propositions in M. P. Sharma and Kharak Singh. It disposes of a constitutional reference, not the section 139AA challenge. Chandrachud's four-judge opinion gives legality, legitimate state aim and proportionality requirements; revenue protection is identified as a legitimate aim.

Status: bounded verified

Scope limit: Only the identified passages; no full merits review of the auxiliary asset

2.

Source ids: 2018_8_1_1076

Source titles: Justice K. S. Puttaswamy (Retd.) & Anr. v. Union of India & Ors.

Source urls: https://indian-supreme-court-judgments.s3.amazonaws.com/data/pdf/year=2018/english/2018_8_1_1076_EN.pdf

Source sha256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

Access date: 2026-10-06

Topic: 2018 majority upholds section 139AA on reserved ground

Pinpoints: Sikri paras 413-425, physical 465-479; Sikri para 447(7), physical 516; Sikri para 448, physical 517

Result: Sikri, for Misra CJI, himself and Khanwilkar, expressly revisits Binoy. Paragraphs 413-415 explain the earlier Article 14/19 result and reserved privacy question. Paragraphs 416-425 apply legality, legitimate state interest and proportionality, concluding that section 139AA meets the privacy test and affirming Binoy's relevant exercise. The summary repeats the result and the writ petitions/connected matters are disposed of.

Status: bounded verified

Scope limit: This is the three-judge controlling opinion within a five-judge bench. Bhushan separately concurs in the section 139AA result; Chandrachud disagrees. No unanimous 139AA disposition claimed.

3.

Source ids: 2018_8_1_1076

Source titles: Justice K. S. Puttaswamy (Retd.) & Anr. v. Union of India & Ors.

Source urls: https://indian-supreme-court-judgments.s3.amazonaws.com/data/pdf/year=2018/english/2018_8_1_1076_EN.pdf

Source sha256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

Access date: 2026-10-06

Topic: Manifest-arbitrariness qualification, separate from result

Pinpoints: Sikri paras 413-414, physical 465-466; 446(k), physical 497; 447(7), physical 516; Chandrachud paras 273-276, physical 996-1000; especially 275 at physical 999

Result: Sikri para 414 accepts manifest arbitrariness under Article 14 following Shayara Bano and finds section 139AA not manifestly arbitrary. Summary 446(k) expressly adds manifest arbitrariness to the grounds stated in Binoy; 447(7) confirms that additional test was applied. Binoy's broad exclusion of arbitrariness review must therefore be qualified even though its section 139AA result survives. Chandrachud paras 273-276 separately discuss Binoy's McDowell-based restriction; para 275 quotes Nariman's Shayara Bano para 99 expressly identifying Binoy paras 80-82 among decisions no longer good law on that point and records Kurian Joseph's agreement on the legal principle.

Status: bounded verified

Scope limit: The strongest independent support used is the 2018 majority itself. Shayara Bano is verified here only as quoted/discussed in this later primary judgment; no independent full or bounded read of Shayara Bano or Navtej is claimed.

4.

Source ids: 2018_8_1_1076

Source titles: Justice K. S. Puttaswamy (Retd.) & Anr. v. Union of India & Ors.

Source urls: https://indian-supreme-court-judgments.s3.amazonaws.com/data/pdf/year=2018/english/2018_8_1_1076_EN.pdf

Source sha256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

Access date: 2026-10-06

Topic: Bhushan separate supporting opinion

Pinpoints: Bhushan paras 365–377, physical 708–716; especially 367, 373–377; Bhushan conclusion 386(17), physical 721

Result: Bhushan paras 365–377 revisit the conditional Binoy disposition and apply privacy/proportionality and manifest-arbitrariness standards. He holds that the provision serves legitimate state interests, is proportionate, and does not breach privacy. His separate conclusion 386(17) repeats that result.

Status: bounded verified

Scope limit: Agreement on 139AA must not be inflated into agreement with every part of the Sikri opinion; the same separate conclusion differs on other matters.

5.

Source ids: 2018_8_1_1076

Source titles: Justice K. S. Puttaswamy (Retd.) & Anr. v. Union of India & Ors.

Source urls: https://indian-supreme-court-judgments.s3.amazonaws.com/data/pdf/year=2018/english/2018_8_1_1076_EN.pdf

Source sha256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

Access date: 2026-10-06

Topic: Chandrachud dissent on Aadhaar/PAN dependency

Pinpoints: Chandrachud paras 271–278, physical 995–1005; Chandrachud para 339(16)–(17), physical 1074

Result: Chandrachud paras 271–278 acknowledge that revenue protection supplies a legitimate aim, but state that this alone is insufficient. Aadhaar/PAN seeding depends on constitutional validity of the Aadhaar enactment. His conclusion 339(16)–(17) states that, because he holds the Aadhaar Act unconstitutional as a Money Bill and on proportionality, section 139AA seeding cannot stand independently. This is a dissent, not the Court's controlling 139AA disposition.

Status: bounded verified

Scope limit: Do not turn dissent reasoning or editorial-headnote condensation into a majority holding.

6.

Source ids: aux-beghar-review-2021-official

Source titles: Beghar Foundation through its Secretary & Anr. v. Justice K. S. Puttaswamy (Retd.) & Ors.

Source urls:

https://api.sci.gov.in/supremecourt/2018/45777/45777_2018_5_1001_25344_Judgement_11-Jan-2021.pdf

Source sha256: d778b8fffd654c2b6bfe61ce9cee75756425f20919e418dad47e718047546d90

Access date: 2026-10-06

Topic: Dated review continuation

Pinpoints: Majority unnumbered order physical 3–4; Chandrachud dissent paragraph 14, physical 16; Record of Proceedings physical 19–20

Result: On 11 January 2021, Khanwilkar, Bhushan, Nazeer and Gavai dismissed the review petitions concerning the 26 September 2018 judgment, rejecting open/personal hearing and finding no review ground. Chandrachud dissented, preferring to await the larger-bench reference in Rojer Mathew. This establishes the identified 2021 review disposition only.

Status: bounded verified

Scope limit: No comprehensive later-treatment, current finality, live-reference status or current-law conclusion.

DATED OFFICIAL STATUTORY HTML COMPARISONS AND READING LIMITS

1.

Source id: aux-section139aa-2024-department

Title: Income Tax Department section 139AA, page labelled 2024 (No. 2)

Source url: [Open cited source](#)

Sha256: 062d1e021856a2aea2193313bb340960bf851504941b9d006e2acc1b43ecb23e

File bytes: 615896

Retained file: section139aa_2024.html

Retained text file: section139aa_2024_extracted.txt

Retained text sha256: 0a88e533bf6486d5395f9ad7d3a2ba8f6a89fbb7220d89df3353d12bb027c617

Source kind: official department version labelled consolidated HTML

Role: bounded auxiliary statutory history

Acquisition method: Successful full web-derived page read followed by one ordinary raw HTML GET

Text scope: Full section 139AA displayed text, version label and footnotes 7-8

Pdf pages: Not stated in the reviewed record

Images read pages 1based:

Limitations: No PDF or image authentication claim for HTML.; Departmental consolidation and amendment footnotes, not independently inspected enacted Gazette.; Version label 2024 (No. 2) does not establish the law as at 2026-10-06, all notifications, deadlines, exemptions, rules, consequences or Income-tax Act 2025 mapping.; 2019 Finance (No. 2) Bill search lead was not treated as proof of enactment/date.

Source role: auxiliary only

Auxiliary only: True

Primary ownership claimed: False

Full document text read: False

All document images read: False

Access date: 2026-10-06

Source sha256: 062d1e021856a2aea2193313bb340960bf851504941b9d006e2acc1b43ecb23e

Source file: auxiliary/section139aa_2024.html

Url: [Open cited source](#)

Physical text pages read:

Physical image pages read:

Reading timing**Acquisition started at utc:** 2026-10-06T01:57:20.050663+00:00**Bytes retained file mtime utc:** 2026-10-06T01:57:30.339966+00:00**Bounded text read completed by utc:** 2026-10-06T02:00:21Z**Bounded image read completed by utc:** Not stated in the reviewed record**Read timestamp evidence:** Upper-bound observation from the actual tool-response workflow and immediately following UTC time reminder. A more precise model-reading instant or per-page reading timestamp was not separately measured.**Reading contribution:** Bounded auxiliary source reader; limits listed in this record**RETAINED PDF SOURCE CHECKS AND READING LIMITS****1.****Source id:** 2018_8_1_1076**Asset id:** 2018_8_1_1076**Title:** Justice K. S. Puttaswamy (Retd.) & Anr. v. Union of India & Ors.**Case number:** Writ Petition (Civil) No. 494 of 2012 and connected matters**Decision date:** 2018-09-26**Reported citation:** [2018] 8 SCR 1**Source url:** [Open cited source](#)**Sha256:** a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230**File bytes:** 12741324**Pdf pages:** 1076**Retained file:** 2018_8_1_1076_EN.pdf**Role:** auxiliary only**Acquisition method:** Extracted exact member from already cached authorized source ZIP, hash matched frozen index**Package:** SC_Sources_033.zip**Package sha256:** 67096bc6c0a97e4059b43789b82317acde595aae4ccf428f8265bf8be33b66d3**Path in package:** sources/2018/2018_8_1_1076_EN.pdf**Identity verification:** Cover identity/date/bench image and text, opinion byline and disposition boundaries checked in specified pages; no complete merits read**Text read claim:** Only specified issue spans and boundary selections; whole-file extraction/search is not a full read**Text page ranges 1based****1.**

1; 1

2.

132; 133

3.

465; 479

4.

493; 493

5.

497; 497

6.

516; 518

7.

708; 718

8.

721; 728

9.

995; 1006

10.

1074; 1074

11.

1076; 1076

Bounded text heading checks

502: paragraph 447 heading

1064: Chandrachud paragraph 339 conclusion heading

720: Bhushan paragraph 385 agreement/disagreement context and paragraph 386 conclusion heading

Images read pages 1based: 1; 132; 466; 479; 516; 716; 723; 999; 1074

Opinion boundaries

Sikri for misra cji himself khanwilkar: begins physical 132; concludes para 448 physical 517

Bhushan separate opinion: begins physical 518; ends physical 723

Chandrachud dissent: byline/index begins physical 723; body begins 725; conclusion para 339 ends physical 1076

Limitations: Auxiliary asset remains unreviewed for full merits/primary ownership.; The SCR headnote is editorial; findings below rely on judgment bodies.; Extracted text contains a stale/spurious Ashok Bhushan running header on pages within Chandrachud opinion. Rendered physical 723 and 999 confirm correct Chandrachud identity.; Physical 1074 visibly prints Income Tax Act 1962 and Article 139AA; these source slips are not adopted. The provision under review is section 139AA of the Income-tax Act 1961.; No whole-asset image-read claim. Paragraph numbering is opinion-specific.

Source role: auxiliary only

Auxiliary only: True

Primary ownership claimed: False

Full document text read: False

All document images read: False

Access date: 2026-10-06

Source sha256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

Source file: auxiliary/2018_8_1_1076_EN.pdf

Url: [Open cited source](#)

Physical text pages read: 1; 132; 133; 465; 466; 467; 468; 469; 470; 471; 472; 473; 474; 475; 476; 477; 478; 479; 493; 497; 516; 517; 518; 708; 709; 710; 711; 712; 713; 714; 715; 716; 717; 718; 721; 722; 723; 724; 725; 726; 727; 728; 995; 996; 997; 998; 999; 1000; 1001; 1002; 1003; 1004; 1005; 1006; 1074; 1076

Physical image pages read: 1; 132; 466; 479; 516; 716; 723; 999; 1074

Reading timing

Acquisition started at utc: Not stated in the reviewed record

Bytes retained file mtime utc: 2026-10-06T01:54:04.623124+00:00

Bounded text read completed by utc: 2026-10-06T02:02:44Z

Bounded image read completed by utc: 2026-10-06T01:58:27Z

Read timestamp evidence: Upper-bound observation from the actual tool-response workflow and immediately following UTC time reminder. A more precise model-reading instant or per-page reading timestamp was not separately measured.

Reading contribution: Bounded auxiliary source reader; limits listed in this record

Archive member verification

Checked at utc: 2026-10-06T02:05:24.376515+00:00

Package: SC_Sources_033.zip

Package bytes: 18025407

Package sha256: 67096bc6c0a97e4059b43789b82317acde595aae4ccf428f8265bf8be33b66d3

Member: sources/2018/2018_8_1_1076_EN.pdf

Exact member name occurrences: 1

Member name unique: True

Member uncompressed bytes declared: 12741324

Member uncompressed bytes actual: 12741324

Member compressed bytes: 11208847

Member crc32 declared hex: 85f7dbd2

Member crc32 computed hex: 85f7dbd2

Member crc32 matches: True

Member sha256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

Retained copy identical: True

Scope: Exact member integrity only; no full-merits read or image-read claim for this asset or other ZIP members.

Rendition numbering note: Later quotations label Binoy operative passages paragraph 136 and arbitrariness passages 80–82. This note's preserved 2017 SCR source uses operative paragraphs 125–128 and arbitrariness paragraph 78. Match substantive text and retain rendition-specific pins; no blanket numerical crosswalk.

Auxiliary reference id: aux-puttaswamy-2018-scr

Role description: bounded auxiliary only no primary ownership

2.

Source id: aux-privacy-2017-official

Title: Justice K. S. Puttaswamy (Retd.) & Anr. v. Union of India & Ors.

Case number: Writ Petition (Civil) No. 494 of 2012 and connected matters

Decision date: 2017-08-24

Source url: [Open cited source](#)

Sha256: 5367b5b41e21f3d550e185242932b8f5796852de0fabac76699295a644055bf6

File bytes: 3059898

Pdf pages: 547

Retained file: privacy_2017_official.pdf

Role: bounded auxiliary only no primary ownership

Acquisition method: Official direct PDF; web extraction first timed out; one ordinary raw GET returned PDF

Text page ranges 1based

1.

1; 7

2.

254; 256

3.

263; 266

4.

546; 547

Images read pages 1based: 254; 264; 546; 547

Identity verification: Case title and number on physical 1; nine-judge common order physical 546 and signatures/date physical 547 checked

Limitations: No complete read of six opinions.; This official rendition numbers Chandrachud information-privacy passages 180-181 at printed/physical 254-256; the 2018 judgment cites corresponding reported passages as 310-311. Preserve rendition-specific pinpointing.; Order of Court printed 3-4 is physical 546-547. No section 139AA merits decision is inferred from the privacy-reference outcome.

Source role: auxiliary only

Auxiliary only: True

Primary ownership claimed: False

Full document text read: False

All document images read: False

Access date: 2026-10-06

Source sha256: 5367b5b41e21f3d550e185242932b8f5796852de0fabac76699295a644055bf6

Source file: auxiliary/privacy_2017_official.pdf

Url: [Open cited source](#)

Physical text pages read: 1; 2; 3; 4; 5; 6; 7; 254; 255; 256; 263; 264; 265; 266; 546; 547

Physical image pages read: 254; 264; 546; 547

Reading timing

Acquisition started at utc: 2026-10-06T01:56:22.299067+00:00

Bytes retained file mtime utc: 2026-10-06T01:56:41.509557+00:00

Bounded text read completed by utc: 2026-10-06T01:57:09Z

Bounded image read completed by utc: 2026-10-06T01:58:50Z

Read timestamp evidence: Upper-bound observation from the actual tool-response workflow and immediately following UTC time reminder. A more precise model-reading instant or per-page reading timestamp was not separately measured.

Reading contribution: Bounded auxiliary source reader; limits listed in this record

3.

Source id: aux-beghar-review-2021-official

Title: Beghar Foundation through its Secretary & Anr. v. Justice K. S. Puttaswamy (Retd.) & Ors.

Case number: Review Petition (Civil) Diary No. 45777/2018 in WP(C) No. 494/2012 and connected review petitions

Decision date: 2021-01-11

Source url: [Open cited source](#)

Sha256: d778b8fffd654c2b6bfe61ce9cee75756425f20919e418dad47e718047546d90

File bytes: 348217

Pdf pages: 20

Retained file: aadhaar_review_2021.pdf

Role: bounded auxiliary only no primary ownership

Acquisition method: One ordinary raw GET of search-resolved official PDF

Text page ranges 1based

1.

1; 5

2.

15; 20

Images read pages 1based: 4; 16; 19; 20

Identity verification: Cause title physical 1; majority signatures/date physical 4; dissent signature/date 16; ROP coram/date/majority and dissent disposition 19-20

Limitations: Dated review disposition only; not a fresh section 139AA merits adjudication and not comprehensive present-status verification.; Dissent intervening reasoning not read completely; only its concluding deferral rationale is used.; Later outcome of Rojer Mathew reference or subsequent proceedings not verified.

Source role: auxiliary only

Auxiliary only: True

Primary ownership claimed: False

Full document text read: False

All document images read: False

Access date: 2026-10-06

Source sha256: d778b8fffd654c2b6bfe61ce9cee75756425f20919e418dad47e718047546d90

Source file: auxiliary/aadhaar_review_2021.pdf

Url: [Open cited source](#)

Physical text pages read: 1; 2; 3; 4; 5; 15; 16; 17; 18; 19; 20

Physical image pages read: 4; 16; 19; 20

Reading timing

Acquisition started at utc: 2026-10-06T01:57:20.049816+00:00

Bytes retained file mtime utc: 2026-10-06T01:57:37.391803+00:00

Bounded text read completed by utc: 2026-10-06T01:59:09Z

Bounded image read completed by utc: 2026-10-06T01:59:51Z

Read timestamp evidence: Upper-bound observation from the actual tool-response workflow and immediately following UTC time reminder. A more precise model-reading instant or per-page reading timestamp was not separately measured.

Reading contribution: Bounded auxiliary source reader; limits listed in this record

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(reported judgment\)](#)

Identified source rendition: 122 PDF pages; SHA-256

2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060. Original bytes preserved.

All 122 physical text pages and all 122 physical page images/SCR 1-122 read through the identified contributions. Editorial headnote and authorities: physical 1-22; original-jurisdiction and three-docket recital: 22; counsel recital and sole A. K. Sikri J. opinion: 23-122, judicial paragraphs 1-128. No separate opinion or adjacent case. Author personally read text 1-122 and images 1-112; supplemental author-support reader separately inspected images 113-122 and compared corresponding retained text. Supplemental inspection is not independent whole-case QA.

[Open cited source rendition](#)

full primary text read: True; all primary page images reviewed: True; material primary page images reviewed: True; source integrity verified: True; actual statutory scope verified: True; all listed proceedings accounted for: True; all authored opinions separately accounted for: True; material later treatment limits prominent: True; comprehensive later treatment verified: False; current law verified: False; mapping 2025 verified: False; independent QA complete: True; parent full prose approval: True; primary image coverage is combined and attributed: True

Printed SCR title, date, citation, bench and three dockets verified in the preserved report. Frozen catalogue label 2017INSC478 is retained separately, not independently certified here as a neutral citation.

Finally disposes of the three writ petitions on the examined constitutional grounds, while expressly reserving Article 21 merits and granting narrowly limited temporary PAN protection pending the Constitution Bench outcome.

No petitioner-specific assessment year adjudicated. Assessment-year figures within policy quotations are not the subject of an assessment appeal.

STATUTORY SCOPE

No Income-tax Act 2025 section equivalence, commencement, transition, savings or automatic precedent carryover certified.

LATER TREATMENT

Source checked 2026-10-06. not_verified

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 122](#)

SHA-256: 2ba10fb8b22d32fd713aca6a3e59d8f132e595cf900bd400ca9067fb5424b060

[Justice K. S. Puttaswamy \(Retd.\) & Anr. v. Union of India & Ors. - PDF pages: 1076](#)

SHA-256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

[Justice K. S. Puttaswamy \(Retd.\) & Anr. v. Union of India & Ors. - PDF pages: 547](#)

SHA-256: 5367b5b41e21f3d550e185242932b8f5796852de0fabac76699295a644055bf6

[Beghar Foundation through its Secretary & Anr. v. Justice K. S. Puttaswamy \(Retd.\) & Ors. - PDF pages: 20](#)

SHA-256: d778b8fffd654c2b6bfe61ce9cee75756425f20919e418dad47e718047546d90

[Income Tax Department section 139AA, page labelled 2024 \(No. 2\)](#)

SHA-256: 062d1e021856a2aea2193313bb340960bf851504941b9d006e2acc1b43ecb23e

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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