

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

Writ Petition (Civil) No. 494 of 2012 with connected matters

[2018] 8 SCR 1 | 2018-09-26

Section 139AA: PAN-Aadhaar linkage and the privacy challenge in the 2018 Aadhaar constitutional judgment.

Income-tax Act, 1961: section 139AA (historical version) | Income-tax Rules, 1962: rule 114B (discussed in dissent) | Constitution of India: Articles 14, 19 and 21 | Aadhaar Act, 2016: statutory framework as considered in 2018

Five-judge Constitution Bench: A. K. Sikri J. for Dipak Misra CJI, A. M. Khanwilkar J. and himself; separate concurrence by Ashok Bhushan J.; dissent by Dr D. Y. Chandrachud J. | Dipak Misra CJI | A. K. Sikri J. | A. M. Khanwilkar J. | Dr D. Y. Chandrachud J. | Ashok Bhushan J.

2018 holding, not current PAN-compliance guidance

The majority upheld section 139AA against the privacy challenge. This does not establish every present-day filing requirement or validate every other use of Aadhaar. Chandrachud J.'s contrary conclusion is a dissent.

01 FACTS OF THE CASE

The petitioners challenged the Aadhaar programme and the Aadhaar Act, 2016 across a range of constitutional grounds. A specific Income-tax issue was whether section 139AA, requiring eligible persons to quote or intimate Aadhaar for the stated PAN and return purposes, survived scrutiny under the right to privacy. In Binoy Viswam (2017), the Hon'ble Court had examined legislative competence and Articles 14 and 19 but had left the privacy/Article 21 issue open pending the larger Bench. After the nine-judge privacy ruling, that reserved challenge was addressed in this distinct five-judge merits decision. No individual assessment or quantified tax liability was before the Court for decision in this component.

Source: [Reserved privacy issue and statutory setting: SCR/PDF 465-466](#)

02 DISCUSSION BY THE HON'BLE COURT

Sikri J., writing for three judges, applied the privacy framework of a law authorising the measure, a legitimate State objective and proportionality. The opinion treated PAN de-duplication and the prevention of tax evasion as legitimate aims and accepted the nexus and proportionality of the Aadhaar linkage on the record before the Court. It rejected the manifest-arbitrariness objection in this setting. Ashok Bhushan J. separately agreed that section 139AA satisfied the privacy test and explained that legislation could initially target individual assesseees without addressing every form of tax evasion at once. Chandrachud J. dissented: although revenue protection was a legitimate aim, that alone did not establish proportionality, and section 139AA depended on a constitutionally valid Aadhaar framework. His conclusion that the framework was invalid therefore prevented the linkage from standing independently. That dissent is not the controlling tax holding.

Source: [Three-judge majority reasoning](#); [Bhushan J.'s separate concurrence](#); [Chandrachud J.'s dissent on section 139AA](#)

03 JUDICIAL DECISION

By four judges to one on this issue, section 139AA was upheld against the privacy challenge. Sikri J.'s conclusion is stated in paragraph 425 and repeated in answer (7) of the final conclusions; Bhushan J. reached the same result in paragraph 377 and answer 17. Chandrachud J.'s conclusion (17) was contrary because, in his view, the invalid Aadhaar legislation could not support PAN linkage. The wider petitions and connected proceedings were disposed of with mixed constitutional outcomes. The majority's separate adverse conclusions concerning mandatory bank-account and mobile linkage do not negate its express section 139AA holding.

Source: [Section 139AA upheld: paragraph 425](#); [Final conclusions distinguish PAN, banking and mobile linkage](#)

04 OUTCOME / IN WHOSE FAVOUR

The Union succeeded in defending section 139AA on the privacy issue. This was a ruling on constitutional validity, not a Revenue victory in an assessment appeal or an order fixing a taxpayer's liability. No refund, penalty amount, individual PAN status or present compliance deadline was decided by the tax holding summarised here. The overall Aadhaar litigation had mixed outcomes and should not be labelled as an unqualified success for either side. The contrary tax conclusion in the dissent remains separately identified.

Source: [Controlling tax outcome and distinct wider issues](#)

05 AKHB REVIEW POINT

AKHB analysis: Use Binoy Viswam (2017) and this 2018 decision for different propositions. The former left the privacy question open; the latter supplied the majority answer on section 139AA after privacy was recognised as a fundamental right. Identify the statutory purpose, eligible-person coverage and precise constitutional ground before relying on either. Do not extend the PAN result to every Aadhaar use or substitute a dissenting passage for the controlling conclusion. For a live filing, PAN-status dispute or constitutional challenge, separately verify the current Act and Rules, applicable notifications, later review and precedent treatment, and the taxpayer's facts. This historical note supplies none of that current-law clearance.

Source: [Distinguish the 2017 and 2018 questions](#)

SOURCE & VERIFICATION

[Supreme Court Reports - public eSCR mirror](#)

All 1,076 report pages read, including headnotes, image tables, the Sikri opinion for three judges (SCR 132-517), Bhushan's separate opinion (518-723) and Chandrachud's dissent (723-1076). The substantive tax passages and final conclusions were cross-checked. This note focuses on section 139AA, not every Aadhaar issue.

[Open cited source rendition](#)

This is the 2018 Aadhaar merits judgment, distinct from the nine-judge privacy ruling and from Binoy Viswam, both delivered in 2017.

The extracted text occasionally contains overlapping judicial names in running headers; rendered pages and explicit opinion boundaries resolve authorship. These extraction artefacts do not change attribution. Chandrachud J.'s text at SCR 1003/1074 contains references to Income Tax Act 1962 and Article 139AA. The statute being discussed is section 139AA of the Income-tax Act, 1961; these apparent report slips are not treated as a different enactment.

No quoted government statistics in this historical judgment are presented as current figures.

STATUTORY SCOPE

The note addresses section 139AA as considered on 26 September 2018. It is not a statement of present PAN-linking deadlines, fees, exemptions, inoperative-PAN consequences or filing procedures. The distinct bank-account and mobile-linking issues must not be conflated with PAN linkage.

LATER TREATMENT

Source checked 2026-10-18. Historical judgment as delivered on 26 September 2018. Later review proceedings, subsequent treatment and later statutory or rule changes have not been cleared.

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 1076](#)

SHA-256: a7adc9ef913589cb0bb48472bea4fc76c2339cd7e3b8a3a2fa8014c7ec300230

[Related note: Binoy Viswam v. Union of India & Ors.](#)

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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General legal and tax research only; not legal or tax advice. Verify the complete judgment, operative order, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.