F. No. 225/305/2016-ITA.II (Part)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
*****

New Delhi, the 15th September, 2026

Order under section 258(1) of the Income-tax Act, 2025

In supersession of the earlier order dated 17.06.2025 issued u/s 138 (1)(a) of the Income-tax Act, 1961, Central Board of Direct Taxes ('CBDT'), in exercise of powers conferred under section 258(1) of Income-tax Act, 2025 and in pursuance of Section 536(2)(j) of the said Act of 2025, hereby directs that **Director General of Income Tax (Systems), Delhi** shall be the specified authority for furnishing information to **Joint Secretary (Marketing), Ministry of Petroleum & Natural Gas (MoP&NG),Government of India** as notified by Notification No. 118/2016 dated 16.12.2016.

2. The information to be furnished by the specified income-tax authority subject to the caveat in the MOU, shall be as under:

(a) MoP&NG shall provide the PAN(s) or Aadhaar(s) of assessee(s) along with Assessment Year(s)/ Tax Year(s), as the case may be, to the specified authority for the following queries and the response of the specified authority shall be in the form of flag "Yes/No/Not available" with respect to the provided PAN(s) or Aadhaar(s):

i. Whether Income Tax Return (ITR) was filed
ii. Whether the person is a Government Servant
iii. Whether the person has total income above threshold; mutually agreed in MoU referred in para 3 below
iv. Whether Income tax payable after rebate
v. Whether the person paid Professional Tax

(b) If the provided Aadhaar Number is not linked with any PAN in the ITD database, DGIT (Systems), New Delhi shall furnish the response to MoP&NG in the form of flag Information cannot be made available due to absence of PAN-Aadhaar linkage'.

3. To facilitate the process of furnishing information, Director General of Income-tax (Systems), Delhi would enter into a Memorandum of Understanding ('MoU') with the Notified Authority of Ministry of Petroleum & Natural Gas, Government of India which inter-alia would include the mode of transfer of data, maintenance of confidentiality, mechanism for safe preservation of data, weeding out after usage, etc. The timeline for furnishing information shall also be decided by the Director General of Income-tax (Systems), Delhi in consultation with the notified authority and included in the said MoU.

4. A copy of the MoU shall be forwarded to this Division for record purposes.

(Indu Bala)
Deputy Secretary to the Government of India

Copy to:

1. PPS to FM/OSD TO MoS (Finance)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT
2. Secretary, Ministry of Petroleum & Natural Gas, Government of India
3. Director General of Income-tax (Systems), Delhi
4. All Pr. CCsIT/DsGIT for kind information
5. Commissioner (Media and TP), CBDT
6. Web Manager, for placing on the website www.incometaxindia.gov.in
7. Guard File

(Indu Bala)
Deputy Secretary to the Government of India