F. No. 225/84/2024/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 9th September, 2026

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

Central Board of Direct Taxes, in exercise of powers conferred under section 258(1) of Income-tax Act, 2025 ('the Act'), hereby directs that **Director General of Income-tax (Systems), Delhi** shall be the specified authority for furnishing information to **Secretary, ITE&C, Government of Andhra Pradesh** as notified by Notification No.118/2026 dated 09.09.2026 in connection with sharing of information regarding income-tax payers for identifying eligible beneficiaries under various welfare schemes being implemented by Government of Andhra Pradesh.

2. The mechanism of sharing of information shall be as under:

(i) Government of Andhra Pradesh shall furnish the Aadhaar Number(s) or PAN(s) along with the Assessment Year(s)/Tax Year(s), as the case may be, to DGIT (Systems), Delhi.

(ii) If the PAN is provided or the provided Aadhaar is linked with PAN, DGIT (Systems), Delhi shall furnish the response to Government of Andhra Pradesh as per the ITD database in the form of flag "Yes/No/Not Available" in respect of the mutually agreed threshold income level, of the shared Aadhaar Number(s)/ PAN(s) and Assessment Year(s)/Tax Year(s), as the case may be.

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

(iv) The frequency of furnishing such response and mode of exchange of information shall be decided by the DGIT (Systems), Delhi in consultation with the Government of Andhra Pradesh.

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 Government of Andhra Pradesh, which inter-alia shall 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 as included in the said MoU.

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

-Sd-
(Indu Bala)
Deputy Secretary to the Government of India

Copy forwarded to:

1. PPS to FM/OSD TO MoS (Finance)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT
2. Chief Secretary, Government of Andhra Pradesh
3. Secretary, ITE & C, Government of Andhra Pradesh
4. All Pr. CCsIT/DGsIT for kind information
5. DGIT (Systems), Delhi
6. Commissioner (Media &TP), CBDT
7. Web Manager, for placing on the website www.incometaxindia.gov.in
7. Guard File

Indu Bala
09.09.2026
(Indu Bala)
Deputy Secretary to the Government of India