

All you wanted to know about PAN (PERMANENT ACCOUNT NUMBER)



A Must for All Financial Transactions



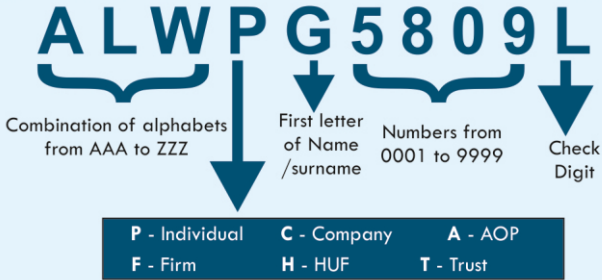
Income Tax Department

www.incometaxindia.gov.in

PAN - Unique 10 Alphanumeric Character

To Download, Scan QR Code with Smartphone

What is PAN?



All India UNIQUE 10 Alphanumeric Character allotted by the Income Tax Department.

PERMANENT ACCOUNT NUMBER (PAN) does not change with, change of address or station or change of Assessing Officer, etc

PAN is needed by

- ▶▶ an Income Tax assessee, or
- ▶▶ any person carrying on business or profession whose total sales or turnover or gross receipt are or is likely to exceeds Rs. 5 lakhs, or a trust
- ▶▶ Non-Individual resident entities entering into a financial transaction of an amount aggregating to Rs. 2.5 lakh or more
- ▶▶ Person specified in clause (vi) of section 139A
- ▶▶ Any other person who needs a PAN can apply.

How to Apply ?

Apply online/ manual in Form 49/49AA:

Forms for applicant of PAN	
49A	49AA
Individual who is a citizen of India	Individuals not being a citizen of India
Hindu Undivided Families	LLP registered outside India
Companies registered in India -SPICe forms(at the time of registration.	Company registered outside India
Firm including LLP formed or registered in India	Firm formed or registered outside India
Association of Persons Body of Individuals formed or registered in India	Association of Persons (Trusts) formed outside India
Local Authority or artificial juridical person	AOP (other than Trusts) or body of individuals or local authority or person formed or any other entity registered outside india



- ▶▶ “Facility of online PAN application through Digital Signature Certificate (DSC), Aadhaar based e-signature and Aadhaar based e-KYC is presently available for individual applicants”.
- ▶▶ Pay the processing fee by Net-banking/Credit/Debit Card/cheque /DD / by Cash (except for online application).
- ▶▶ You can also track status of PAN application online.

MANDATORY FIELDS IN PAN APPLICATION FORM

- (i) **FULL NAME** (Initials must be expanded);
- (ii) **DATE OF BIRTH** (in case of individuals);
- (iii) **DATE OF INCORPORATION** or **FORMATION**, etc. (in case of companies or firms etc.);
- (iv) **FATHER’S FULL NAME** (in case of individuals);
- (v) **GENDER** - Male/Female/Transgender (in case of individual);
- (vi) **AADHAR No.** (in case of individual);
- (vii) **STATUS** - Individual/HUF/Firm/AOP/AJP/BOI/Company.

Note :-

1. **Married lady should give her father's full name with expanded initials.**
2. **Please attach copies of requisite documents (Proof of Identity, Address and Date of Birth etc.)**

Where to apply ?

“On-line at website of M/s NSDL eGov (www.tin-nsdl.com) or M/s UTIITSL (www.utiitsl.com). On-line paperless PAN applications through Digital Signature, Aadhaar based e-Signature and Aadhaar based e-KYC are available.

OR

Physical PAN application at PAN Service Centres of NSDL eGov or UTIITSL”

Events to be reported to the Assessing Officer

- ▶▶ **DEATH** of a **PAN** holder,
- ▶▶ **DISCONTINUATION** of Business,
- ▶▶ **DISSOLUTION** of a Firm,
- ▶▶ **PARTITION** of Hindu Undivided Family (HUF),
- ▶▶ **LIQUIDATION** or **WINDING UP** of a company,
- ▶▶ **MERGER** or **AMALGAMATION** or **ACQUISITION** etc. of companies.

Why PAN?

- ▶▶ For payment of Direct Taxes
- ▶▶ To file Income Tax Returns or to correspond with Department.
- ▶▶ To avoid deduction of tax at higher rate by the Deductors
- ▶▶ To enter into specific transactions as per Rule 114B, which includes the following :





(a) Sale or purchase of any immovable property value at ₹10 lakh or more;



(b) Sale or purchase of a motor vehicle or vehicle other than two wheeler;



(c) Payment to hotels and restaurants against their bills for an amount exceeding ₹ 50,000/- at any one time;



(d) Payment in cash in connection with travel to any foreign country of an amount exceeding ₹ 50,000/- at any one time;

(e) Payment of an amount of ₹ 50,000/- or more to RBI for acquiring Bonds;

(f) Payment of an amount of ₹ 50,000/- or more to Company or Institution for acquiring Bonds or Debentures;



(g) entering into a transaction exceeding ₹ 1 lakh per transaction for share of a company not listed in a recognized stock exchange and securities (other than shares);

(h) Payment of an amount of ₹ 50,000/- or more to Mutual Fund for purchase of its units;



(i) a time deposit, exceeding ₹ 50,000/- with a banking company or co-operative bank or post office or Nidhi or non banking financial companies.;



(j) Payment exceeding ₹ 2 lakh for purchase / sale of any goods or services

(k) Aggregate payment of an amount more than ₹ 50,000/- in a year as life insurance premium.



(l) opening of an account (except a basic saving Bank deposit account) with a banking institution, demat account and issuance of Credit & Debit card.

(m) Other transactions as per rule 114B



To know your Assessing Officer

Please log in to

www.incometaxindiaefiling.gov.in

Apply for a fresh PAN in case of :

- » **PARTITION** of a bigger Hindu Undivided Family (HUF) into one or more new Hindu Undivided Families (HUF's)
- » **CHANGE IN CONSTITUTION** of a firm (entailing change of partners)
- » **SPLITTING UP** or **DEMERGER** of an existing company into two or more companies

Reprint of PAN card or Changes? Correction in PAN details

- » In case PAN card is wornout or misplaced, apply for a new one with existing PAN by filing Form titled "Request for New Car or/and changes or correction in PAN data" quote existing PAN, alongwith documentary proof and required fee.
- » Above Form can be used to update PAN data available with the Income Tax Department (e.g. Name of applicant/father's name/date of birth/address etc.)

How will PAN be communicated?

- » A digitally signed "ePAN card" will be sent to registered email address of PAN applicant.
- » A letter intimating PAN alongwith card will be sent by the Service Provider.

If application is incomplete or deficient, a **DEFICIENCY LETTER** stating the shortcomings or defects in the application will be sent. **PLEASE RESPOND IMMEDIATELY** to enable the department to allot a PAN or process the change request.

Can a person hold more than one PAN?

No. A person can have only one PAN. If a PAN is allotted, it is **illegal to apply /possess another PAN**. In case of more than one PAN, it is required to intimate the jurisdictional Assessing Officer at the earliest



Documents required in respect of Form 49A for Proof of Identity, Address & Date of Birth

Sl. No.	Applicant	Form	Documents as proof of identity, address and date of birth
1.	Individual who is a citizen of India	49A	<p>(A) Proof of identity – Copy of – (a) Elector's photo identity card; or (b) ration card having photograph of the applicant; or (c) passport; or (d) driving license; or (e) arm's license; or (f) AADHAR Card issued by the Unique Identification Authority of India ; or (g) photo identity card issued by the Central Government or a State Government or a Public Sector Undertaking ; or (h) Pensioner Card having photograph of the applicant; or (i) Central Government health Scheme Card or Ex-Servicemen Contributory Health Scheme Photo Card ; or (ii) Certificate of identity in original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer , as the case may be; or (iii) Bank Certificate in original on letter head from the branch (along with name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant. Note: In case of a person being a minor, any of the above documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity.</p> <p>(B) Proof of address – (i) Copy of the following documents of not more than three months old- (a) Electricity bill; or (b) landline telephone or broadband connection bill; or (c) water bill; or (d) consumer gas connection card or book or piped gas bill ;or (e) Bank account statement as per Note 1; or (f) depository account statement; or (g) credit card statement; or (ii) copy of - (a) Post office pass book having address of the applicant; or (b)Passport; or (c) passport of the spouse; or (d) elector's photo identity card; or (e) latest property tax assessment order; or (f) driving licence; or (g) domicile certificate issued by the Government; or (h) AADHAR Card issued by the Unique Identification Authority of India ; or (i) allotment letter of accommodation issued by the Central Government or State Government of not more than three years old; or (j) property registration document; or (k) certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer, as the case may be; or (l) employer certificate in original Note 1: In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-resident External bank account statements shall be the proof of address. Note 2: In case of a minor, any of the above documents of any of the parents or guardian of such minors shall be deemed to be the proof of address.</p> <p>(C) Proof of date of birth Copy of following documents if they bear, name, date, month & year of birth of applicant, namely (a) Copy of birth certificate issued by the Municipal Authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955); or (b) pension payment order; or (c) marriages certificate issued by the Registrar of Marriages; or (d) matriculation certificate or mark sheet of recognised board; or (e) passport; or (f) driving licence; or (g) domicile certificate issued by the Government; or (h) aadhar card issued by the Unique Identification Authority of India ; or (i) elector's photo identity card ; photo identity card issued by the Central Government or State Government or Central Public Sector Undertaking or State Public Sector Undertaking ; or (k) Central Government Health Service Scheme photo card or Ex-Servicemen Contributory Health Scheme photo card; or (l) affidavit sworn before a magistrate stating the date of birth.</p>
2.	Hindu Undivided Family	49A	<p>(a) An affidavit by the karta of the Hindu Undivided Family stating the name, father's name and address of all the coparceners on the date of application; and (b) Copy of any document applicable in the case of an individual specified in serial number 1, in respect of karta of the Hindu Undivided Family, as proof of identity, address and date of birth.</p>
3.	Company registered in India SPICe	49A	<p>(a) Copy of Certificate of Registration issued by the Registrar of Companies (b) Corporate identity no. allotted by the Registrar u/s 7 of the Companies Act, 2013 (18 of 2013).</p>
4.	Firm (including Limited Liability Partnership) formed or registered in India	49A	<p>(a) Copy of Certificate of Registration issued by the Registrar of Firms/ Limited Liability Partnerships; or (b) Copy of Partnership Deed</p>
5.	Association of persons (Trusts) formed or registered in India	49A	<p>(a) Copy of trust deed; or (b) Copy of certificate of Registration Number issued by Charity Commissioner</p>
6.	Association of persons (other than Trusts) or body of individuals or local authority or artificial/judicial person formed or registered in India	49A	<p>(a) Copy of Agreement; or (b) Copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority; or (c) Any other document originating from any Central Government or State Government Department establishing Identity and address of such person.</p>



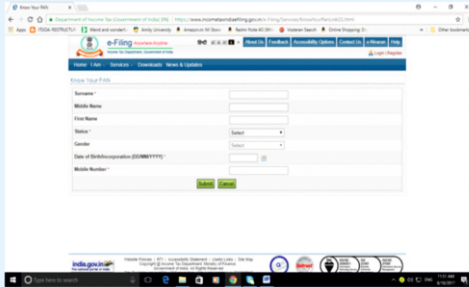
Documents required in respect of Form 49AA for Proof of Identity, Address & Date of Birth

Sl. No.	Applicant	Form	Documents as proof of identity, address and date of birth
1.	Individual not being a citizen of India	49AA	<p>(i) Proof of identity (a) copy of passport; or (b) copy of person of Indian origin card issued by the Government of India; or (c) copy of Overseas Citizenship of India Card issued by Government of India; or (d) copy of other national citizenship identification number; or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to Hague Apostille Convention of 1961) or by Indian Embassy or High Commission or Consulate in the country where applicant is located or authorised officials of overseas branches of scheduled Banks registered in India.</p> <p>(ii) Proof of address (a) copy of passport; or (b) copy of person of Indian Origin card issued by the Government of India; or (c) copy of Overseas Citizenship of India Card issued by Government of India; or (d) copy of other national; or citizenship identification number; or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to Hague Apostille Convention of 1961) or by Indian Embassy or High Commission or Consulate in the country where applicant is located or authorised officials of overseas branches of scheduled Banks registered in India; or (e) copy of bank account statement in the country of residence; or (f) copy of Non-resident external bank account statement in country of residence; or (g) copy of certificate of residence in India or Residential permit issued by the State Police Authority; or (h) copy of registration certificate issued by the Foreigner's Registration Office showing Indian address; or (i) copy of visa granted and copy of appointment letter or contract from Indian Company and Certificate (in original) of Indian Address issued by the employer.</p>
2.	LLP registered Outside India	49AA	<p>(a) Copy of certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India; or</p> <p>(b) Copy of registration certificate issued in India or of approval granted to set up office in India by any Indian Authorities.</p>
3.	Company registered outside India	49AA	<p>(a) Copy of certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located ; or authorised officials of overseas branches of Scheduled Banks registered in India; or</p> <p>(b) Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>
4.	Firm formed or registered outside India	49AA	<p>(a) Copy of certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India; or</p> <p>(b) Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>
5.	Association of persons (Trusts) formed outside India	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India; or</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>
6.	Association of persons (other than Trusts) or body of individuals or local authority or person formed or any other entity (by whatever name called) registered outside India	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India; or</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>

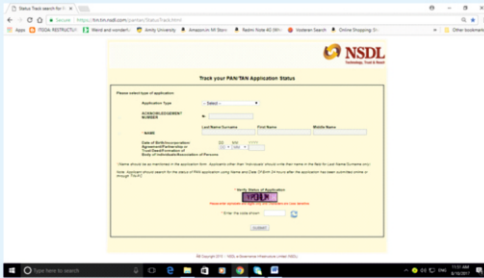


Facilities available at:

www.incometaxindia.gov.in



PAN Status Tracking



How to resolve a Grievance

In case of grievance/difficulty related to PAN, grievance may be lodged at :

- ▶▶ www.tin-nsdl.com (In case application made through M/s NSDL e-Gov)
- ▶▶ www.utiitsl.com (In case application made through M/s UTIITSL)
- ▶▶ www.incometaxindiaefiling.gov.in (through e-Nivaran for registered users)
- ▶▶ through e-mail at ito.systems1.1@incometax.gov.in or through paper application addressed to the Income Tax Officer (Systems), O/o the ADG(Systems)-1, Ayakar Bhawan, Sector-3, Vaishali, Ghaziabad (U.P.)-201010

Directorate of Income Tax
(Public Relations, Publication & Publicity)
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Oct. 2018

