

## PAN CARD DETAILS

### What is PAN?

Permanent Account Number (PAN) is a ten-digit alphanumeric number, issued in the form of a laminated card, by an Assessing Officer of the Income Tax Department. A typical PAN is AFRPP1595D.

### Purpose of having a Permanent Account Number (PAN):

- It is mandatory to quote PAN on return of income, all correspondence with any income tax authority and challans for any payments due to Income Tax Department.
- It is also compulsory to quote PAN in all documents pertaining to economic or financial transactions notified from time-to-time by the Central Board of Direct Taxes.
- Some such transactions are sale and purchase of immovable property or motor vehicle or payments to hotels for bills or payments in cash, of amounts exceeding Rs.25,000/- , in connection with travel to any foreign country.
- It is also mandatory to mention PAN for obtaining a telephone or cellular telephone connection. Likewise, PAN has to be mentioned for making a time deposit exceeding Rs.50,000/- with a Bank or Post Office or depositing cash of Rs. 50,000/- or more in a Bank.
- It is also compulsory to quote PAN on return on income.

### Eligibility for a Pan Card:

The following must have a PAN:

- All existing assesses or taxpayers or persons who are required to furnish a return of income, even on behalf of others, must obtain PAN.
- Any person, who intends to enter into financial transaction where quoting PAN is mandatory, must also obtain PAN.
- The Assessing Officer may allot PAN to any person either on his own or on a specific request from such person.

### Application for PAN:

In order to improve PAN related services, the Income tax Department has authorized UTI Technology Services Ltd (UTITSL) to set up and manage IT PAN Service Centers in all cities or towns where there is an Income Tax office. For convenience of PAN applicants in big cities, UTITSL has set up more than one IT PAN Service Center.

### Location of an IT PAN Service Center:

Location of IT PAN Service Centers in any city may be obtained from local Income Tax Office or any office of UTI/UTITSL in that city or from website of the Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in))

### Services provided by these IT PAN Service Centers:

IT PAN Service Centers will supply new PAN application forms (Form 49A), assist the application in filling up the form, collect filled form and issue acknowledgement slip. After obtaining PAN from the Income Tax Department, UTITSL will print the PAN card and deliver it to the applicant.

### Procedure:

PAN application should be made only on Form 49A. A PAN application (Form 49A) can be downloaded from the website of Income Tax department or UTIISL or NSDL ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in), [www.utiisl.co.in](http://www.utiisl.co.in) or [tin.nsdl.com](http://tin.nsdl.com)) or printed by local printers or photocopied (on A4 size 70 GSM paper) or obtained from any other source. The form is also available at IT PAN Service centers and TIN Facilitation centers at a cost of Rs. 5/- per form.

### Charges:

The form is freely downloadable from NSDL-TIN website. It is also available with the TIN-FCs, who may charge a maximum of Rs. 5 per form.

### Fees to be paid while submitting the form for "Request for New PAN Card or/and Changes or Correction in PAN data":

One has to pay Rs. 60 (plus service tax, as applicable) to TIN-FCs as processing fees while submitting the form for Request for New PAN Card or/and Changes or Correction in PAN data. If address for communication is a foreign address, the fee payable is Rs. 717 (including service tax).

### Documents Required:

Individual applicants will have to affix one recent, colored photograph (Stamp Size: 3.5 cms x 2.5 cms) on Form 49A;

Documents required to be submitted as **proof of identity for individuals and HUF**: Individual and HUF Applicants who are citizens of India and located within India at the time of application for PAN:

Copy of any one of the following will serve as a proof of identity:

- School leaving certificate
- Matriculation certificate
- Degree of recognized educational institution
- Depository account statement
- Valid Credit card
- Bank account statement
- Water bill
- Ration card
- Property tax assessment order
- Passport
- Voter's identity card
- Driving license
- Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.

### Note:

- Document being submitted should be in the full name of the applicant as mentioned in the PAN application.
- In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of identity.
- In case PAN application is made on behalf of a HUF, any of above documents in respect of karta of the HUF will serve as proof of identity.

➤ Citizen of India located outside India at the time of application for PAN:  
Copy of passport will serve as a proof of identity

➤ Foreign Citizen located in India at the time of application for PAN  
Copy of passport will serve as a proof of identity

➤ Foreign Citizen located outside India at the time of application for PAN  
Copy of any one of the following will serve as a proof of identity:

- Passport
- Other National ID attested by Indian Embassy/Consulate/High Commission

Documents required to be submitted as **proof of address for individual applicants and HUF applicants:**

Individual and HUF Applicants who are citizens of India and located within India at the time of application for PAN:

Copy of any one of the following will serve as a proof of address:

- Electricity bill\*
- Telephone bill\*
- Depository account statement\*
- Credit card statement\*
- Bank account statement\*
- Rent receipt\*
- Employer certificate\*
- Ration card
- Passport
- Voter's identity card
- Property tax assessment order
- Driving license
- Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.

Note:

- Document being submitted should be in the full name of the applicant as mentioned in the PAN change request application.
- In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of address.
- In case PAN change request application is made on behalf of a HUF, any of above documents in respect of Karta of the HUF will serve as proof of address.
- It is mandatory for individuals and HUF to mention their address for communication on the PAN change request application and to submit valid proof of the same.

➤ Citizen of India located outside India at the time of application for PAN  
Copy of any one of the following will serve as a proof of address:

- Passport
- Copy of bank account statement in country of residence

➤ Foreign Citizen located in India at the time of application for PAN

Copy of any one of the following will serve as a proof of address:

- Passport
- Copy of bank account statement in India

➤ Foreign Citizen located outside India at the time of application for PAN

Copy of any one of the following will serve as a proof of address:

- Passport
- Other National ID attested by Indian Embassy/Consulate/High Commission
- Copy of bank account statement in country of residence, duly attested by Indian Embassy/High Commission or Consulate in the country where applicant is located

Documents that will serve as proof of **identity and address for applicants other than individual and HUF:**

List of documents which are acceptable as proof of identity and address for applicants other than individual and HUF is as below:

Having office of their own in India:

Category	Document to be submitted
Company	Copy of certificate of registration issued by Registrar of Companies.
Firms	Copy of certificate of registration issued by Registrar of firms or Copy of Partnership Deed.
AOP (Trusts)	Copy of trust deed or Copy of certificate of registration number issued by Charity Commissioner.
AOP/BOI/Local Authority/Artificial Juridical Person	Copy of agreement or Copy of certificate of registration number issued by Charity Commissioner /Registrar of Co-operative Society / any other Competent Authority or any other Document originating from any Central / State Government Department establishing identity and address of such person.

Having no office of their own in India

Type of Applicant	Documents for proof of identity and address
Company/Firms/AOP (Trusts)/AOP/BOI/Local Authority/Artificial Juridical Person	Copy of registration certificate of the respective country duly attested by Indian Embassy in the country where applicant is located or Copy of certificate of registration with the competent authority in India or Copy of approval issued by the competent authority in India or Copy of the accompanying documents along with the approval issued by competent authority in India or Copy of the application (duly acknowledged) made by the applicant before the competent authority in India.

**Documents that can be submitted as proof in support of changes sought:**  
Supporting documents required for changes in PAN data can be as per the table given below:

Case / applicant type	Document acceptable
Change in name: change of name on account of marriage	Any one of a) Marriage certificate b) marriage invitation card c) publication of name change in official gazette d) copy of passport showing husband's name
Change in name: Individual applicants - change of name on account of reasons other than marriage.	Publication of name change in official gazette
Change in father's name	Publication of name change in official gazette
Change in name: Companies	Registrar of Companies' certificate for name change
Change in name: Partnership firms	Revised Partnership Deed
Change in name: AOP / Trust / BOI / AJP	Revised registration certificate / deed or agreement as applicable
Change in date of birth: individuals	Relevant proof of identity having correct date of birth.
Change in date of incorporation/agreement/partnership or trust deed/formation of BOI/AOP	Relevant proof of identity having correct date of incorporation/agreement/partnership or trust deed/formation of BOI/AOP

**Finding an 'Assessing Officer code':**

The Assessing Officer code may be obtained from Income Tax Office where you submit your return of income. Applicants who have never filed return of income may find out Assessing Officer code with the help of IT PAN Service Center or jurisdictional Income Tax Office. The PAN application will be incomplete without Assessing Officer code.

**Application for a PAN when one moves or transfers from one city to another:**

Permanent Account Number (PAN), as the name suggests, is a permanent number and does not change; Changing the address or city, though, may change the Assessing Officer. Such changes must, therefore, be intimated to nearest IT PAN Service Center for required corrections in PAN databases of the Income Tax Department.

**Application on behalf of non-resident, minor, lunatic, Idiot, and court of wards:**

Section 160 of IT Act, 1961 provides that a non-resident, a minor, lunatic, idiot, and court of wards and such other persons may be represented through a Representative Assessee. In such cases, application for PAN will be made by the Representative Assessee.

**The procedure to be followed when the applicant wants to update only the address:**

When the applicant wants to update the address for communication;

- He should fill all the columns of the form and should tick the box on the left margin of address for communication. (In case of any online application, this box is automatically ticked).
- He should also indicate whether this is his Residence or Office address.
- It is mandatory for all applicants other than individuals or HUF to mention office address as address for communication.
- It is mandatory for the applicant to provide proof of communication address.
- If change in any other address is sought, the applicant has to provide proof of the same.

