

## PAN FAQ's

### 1. What Is PAN?

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

A typical PAN is AABPS1205E.

[{Section 139A\(7\) Expln \(b\) and \(c\)}](#)

### 2. Why Is It Necessary To Have PAN?

It is mandatory to quote PAN on return of income, all correspondence with any income tax authority. From 1 January 2005 it will be mandatory to quote PAN on challans for any payments due to Income Tax Department.

[{Section 139A \(5\) \(a\) and \(b\)}](#)

It is also compulsory to quote PAN in all documents pertaining to 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 in cash, of amounts exceeding Rs. 25,000/- to hotels and restaurants or 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.

[{Section 139A \(5\) \(c\) read with Rule 114B}](#)

### 3. How does Income Tax Department ensure that PAN is quoted on transactions mentioned above?

It is statutory responsibility of a person receiving document relating to economic or financial transactions notified by the CBDT to ensure that PAN has been duly quoted in the document.

[{Section 139A \(6\)}](#)

### 4. Is it compulsory to quote PAN on return of income?

Yes, it is compulsory to quote PAN on return of income.



### 5. How will these authorities verify PAN?

A facility for verifying PAN is available on the website of the Income Tax department.

### 6. Who must have a PAN?

i. All existing assesses or taxpayers or persons who are required to furnish a return of income, even on behalf of others, must obtain PAN.

[{Section 139A \(1\) and \(1A\)}](#)

ii. Any person, who intends to enter into financial transaction where quoting PAN is mandatory, must also obtain PAN.

[{Section 139A \(5\) \(c\) read with Rule 114B}](#)

iii. The Assessing Officer may allot PAN to any person either on his own or on a specific request from such person.

[{Section 139A \(2\) and \(3\)}](#)

### 7. Can a person obtain or use more than one PAN?

Obtaining or possessing more than one PAN is against the law.

[{Section 139A \(7\)}](#)

### 8. Where to apply for PAN?

In order to improve PAN related services, the Income Tax department has authorized UTI Investor Services Ltd (UTIISL) to set up and manage IT PAN Service Centers in all cities or towns where there is an Income Tax office and National Securities Depository Limited (NSDL) to dispense PAN services from TIN Facilitation Centers. For convenience of PAN applicants in big cities, UTIISL has set up more than one IT

PAN Service Center and likewise there are more than one TIN Facilitation Centers.

#### **9. How to apply for a PAN? Can an application for PAN be made on plain paper?**

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.nsd.com](http://tin.nsd.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.



#### **10. Can an application for PAN be made in Form 49A obtained from anywhere?**

Yes, PAN application may be made on Form 49A obtained from any source other than IT PAN Service Centers or TIN Facilitation Centers. For instance, a PAN application may be made on form downloaded from the website of Income Tax department or UTIISL or NSDL; or on form printed by local printers or a photocopy of downloaded or printed form.

#### **11. Can an application for PAN be made through Internet?**

Yes, application for fresh allotment of PAN can be made through Internet. Further, requests for changes or correction in PAN data or request for new PAN card (for an existing PAN) may also be made through Internet. For more details visit ([www.tin-nsdl.com](http://www.tin-nsdl.com))

#### **12. How do I get a PAN allotted quickly (TATKAL)?**

If an application for allotment of PAN is submitted through Internet and payment made through a 'nominated' credit card, the PAN is allotted on priority and communicated through email.

#### **13. How to find an IT PAN Service Center or TIN Facilitation Center?**

Location of IT PAN Service Centers or TIN Facilitation Centers in any city may be obtained from local Income Tax Office or any office of UTI/UTIISL or NSDL in that city or from websites of the Income Tax department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or UTIISL([www.utiisl.co.in](http://www.utiisl.co.in)) or NSDL (<http://tin.nsd.com>)

#### **14. What services are provided by these IT PAN Service Centers or TIN Facilitation Centers?**

IT PAN Service Centers or TIN Facilitation Centers will supply PAN application forms (Form 49A) and forms for '[Request For New PAN Card Or/ And Changes In PAN Data](#)', assist the applicant in filling up the form, collect filled form and issue acknowledgement slip. After obtaining PAN from the Income Tax department, UTIISL or NSDL as the case may be, will print the PAN card and deliver it to the applicant.

#### **15. What if I submit incomplete Form 49A?**

IT PAN Service Centers or TIN Facilitation Centers shall not receive any incomplete and deficient PAN application. However, these centers will assist applicants to correctly fill up form 49A or '[Request For New PAN Card Or/ And Changes In PAN Data](#)', as the case may be.

#### **16. What documents and information have to be submitted along with the application for Form 49A?**

- a. Individual applicants will have to affix one recent, coloured photograph (Stamp Size: 3.5 cms x 2.5 cms) on Form 49A;
- b. Any one document listed in Rule 114 must be supplied as proof of 'Identity' and 'Address'; and
- c. Designation and code of the concerned Assessing Officer of Income Tax department will have to be mentioned in Form 49A.



#### **17. Which documents will serve as proof of 'Identity' in case of Individual applicants, including minors and HUF applicants?**

Copy of school leaving certificate or matriculation certificate or degree of a recognized educational institution or depository account or credit card or bank account or water bill or ration card or property tax assessment order or passport or voter identity card or driving license or certificate of identity signed by a MP or an MLA or a Municipal Councilor or a Gazetted Officer; 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.

#### **18. What is proof of 'Address' for Individual applicants, including minors and HUF applicants?**

Copy of electricity bill or telephone bill or depository account or credit card or bank account or ration card or employer certificate or passport or voter identity card or property tax assessment order or driving license or rent receipt or certificate of address signed by a MP/ MLA/Municipal Councilor / a Gazetted Officer;

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 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.



### **19. What documents will serve as proof of Identity and Address for other applicants?**

Copy of Certificate of Registration issued by the Registrar of Companies or Copy of Certificate of Registration issued by the Registrar of Firms or Copy of Partnership Deed or Copy of Trust deed or Copy of Certificate of Registration Number issued by Charity Commissioner or Copy of Agreement or Copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority or any other document originating from any Central or State Government Department establishing Identity and Address of such person.

### **20. How to find 'Assessing Officer code'?**

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 TIN Facilitation Center or jurisdictional Income Tax Office.

### **21. Is a photograph compulsory for making an application for PAN?**

A photograph is compulsory only in case of 'Individual' applicants.

### **22. What is the procedure for applicants who cannot sign?**

In such cases, Left Hand Thumb impression of the applicant should be affixed on Form 49A or ['Request For New PAN Card Or/ And Changes In PAN Data'](#) at the place meant for signatures and got attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.

### **23. Is father's name compulsory for female (including married/divorced/widow) applicants?**

Only father's name is required to be filled in the PAN application (Form 49A). Female applicants, irrespective of marital status, should write only father's name in the PAN application

### **24. Is it compulsory to mention telephone numbers on Form 49A?**

Telephone number is not compulsory, but if provided it may help in faster communication.

### **25. Who can apply 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.



### **26. I had applied to the department but I do not know my PAN?**

Please contact the Aaykar Sampark Kendra (ASK) at 0124-2438000 (or 95124-2438000 from NCR) or visit the [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) and go to ['know your PAN'](#).

### **27. Are there any charges to be paid at IT PAN Service Centers or TIN Facilitation Centers?**

UTIISL and NSDL have been authorized to collect Rs.60 + Service Tax as applicable, per PAN application and this includes cost of a tamper proof PAN card. This amount will have to be paid in cash at IT PAN Service Center or the TIN Facilitation Center.

### **28. Do you need to apply for a PAN when you move or transfer from one city to another?**

Permanent Account Number (PAN), as the name suggests, is a permanent number and does not change during lifetime of PAN holder. Changing the address or city, though, may change the Assessing Officer. Such changes must, therefore, be intimated to nearest IT PAN Service Center or TIN Facilitation Center for required correction in PAN databases of the Income Tax department. These requests will have to be made in a form for 'Request For New PAN Card Or/ And Changes In PAN Data'

### **29. I had applied to UTITSL/ NSDL a month ago but I have not received my PAN card and I have to file my return of income.**

Please contact Aaykar Sampark Kendra (0124-2438000 or 95124-2438000 from NCR)

or [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or send an email to [pan@incometaxindia.gov.in](mailto:pan@incometaxindia.gov.in).

**30. Will the existing PAN cards issued by the Department remain valid?**

All PAN allotted and PAN card issued by the Department will remain valid. All persons who have been allotted a PAN need not apply again.

**31. Income Tax Department has issued me a PAN card; can I obtain a new tamper proof PAN card?**

For obtaining the tamper proof PAN card an application will have to be made in the form for '[Request For New PAN Card Or/ And Changes In PAN Data](#)' to IT PAN Service Center or TIN Facilitation Center, in which existing PAN will have to be indicated and old PAN card surrendered. The payment of Rs.60 + Service Tax as applicable, will also have to be made.

**32. I had applied for PAN and received PAN number but have not received the PAN Card?**

Apply in the form for '[Request For New PAN Card Or/ And Changes In PAN Data](#)' at any IT PAN Service Center or TIN Facilitation Center quoting the PAN allotted to you.

**33. How will the new PAN card be delivered to me?**

The UTIISL or NSDL, as the case may be, will ensure delivery of new PAN card at the address indicated by you in the PAN application form or form for '[Request For New PAN Card Or/ And Changes In PAN Data](#)'

**34. I want to pay taxes today but I do not have a PAN?**

It takes about 15 days to get a new PAN allotted. However, PAN can be obtained in around 5 days if application is made through Internet and processing fee paid through credit card. It is advisable to initiate action for obtaining PAN will in time.