

PAN - Simplifies Your Life



Income Tax Department

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**BOOKLET ON PERMANENT
ACCOUNT NUMBER (PAN)**



Tax Payers Information Series-41

**BOOKLET ON PERMANENT
ACCOUNT NUMBER (PAN)**

BY

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PREFACE

The provision relating to Permanent Account Number in the Income Tax is of immense importance to the taxpayers as quoting of PAN has been made mandatory for most of the financial transactions.

The Department has been receiving a number of queries relating to PAN-particularly question on procedures for PAN application, documents required for PAN application and transaction for which quoting of PAN is mandatory etc.

This booklet has been brought out for the first time under the Tax Payers Information Series. It is an attempt to help the taxpayers who want to apply for PAN and to explain to them the importance of PAN in their day to day functioning. The author Shri Neeraj Kumar, Addl. CIT, Range-39, New Delhi has taken keen interest in authoring the first edition of this booklet.

It is my earnest hope that the booklet shall be found useful by the taxpayers. Any suggestions for its improvement are welcome.

New Delhi.
Dated: 24.02.2012



(Amitabh Kumar)
Director of Income Tax
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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, to any "person" who applies for it or to whom the department allots the number without an application.

PAN enables the department to link all transactions of the "person" with the department. These transactions include tax payments, TDS/TCS credits, returns of income/wealth/gift/GBT, specified transactions, correspondence, and so on. PAN, thus, acts as an identifier for the "person" with the tax department.

PAN was introduced to facilitate linking of various documents, including payment of taxes, assessment, tax demand, tax arrears etc. relating to an assessee, to facilitate easy retrieval of information and to facilitate matching of information relating to investment, raising of loans and other business activities of taxpayers collected through various sources, both internal as well as external, for detecting and combating tax evasion and widening of tax base.

Evolution of PAN in India

- ✓ Prior to 1972, a tax-payer (assessee) of the Income-tax Department was identified by a number called General Index Register Number (GIR No.).
- ✓ Permanent Account Number (old series) was introduced in 1972.
- ✓ Allotment of Permanent Account Number was made statutory u/s.139A of the Income-tax Act, 1961 w.e.f. 1st April, 1976.

- ✓ Blocks of Permanent Account Number were allotted to each Commissioner of Income-tax Charge by the Board. The Commissioners of Income-tax made the allotment of Permanent Account Numbers to assesseees under various Assessing Officers in his charge from within the Block of PAN allotted to him.
- ✓ This was allotted manually till 1985.
- ✓ This series was abandoned in 1995.
- ✓ Allotment of current series of PAN was started in 1995 after studying the system of identification number initiated in U.K. (National Insurance Number), USA (Social Security Number), Spain (Fiscal Identification Number), Australia (Tax File Number) etc.

Who must have a PAN`?

- i. All existing assesseees or taxpayers or persons who are required to furnish a return of income, even on behalf of others, must obtain PAN.
- ii. Any person carrying on any business or profession whose total sales, turnover or gross receipts are or is likely to exceed five lakh rupees in any previous year;
- iii. Any person, who intends to enter into financial transaction where quoting PAN is mandatory, must also obtain PAN.

{ Kindly refer **Section 139A** of the Income-tax Act, 1961 read with **Rule 114B** , **Rule 114C** and **Rule 114D** of the Income-tax Rules, 1962 for more details }

Financial transactions where quoting of PAN is mandatory

It is compulsory to quote PAN in all documents pertaining to the following financial transactions :-

- (a) sale or purchase of any immovable property valued at five lakh rupees or more;
- (b) sale or purchase of a motor vehicle or vehicle, [the sale or purchase of a motor vehicle or vehicle does not include two wheeled vehicles, inclusive of any detachable side-car having an extra wheel, attached to the motor vehicle;
- (c) a time deposit, exceeding fifty thousand rupees, with a banking company ;
- (d) a deposit, exceeding fifty thousand rupees, in any account with Post Office Savings Bank;
- (e) a contract of a value exceeding one lakh rupees for sale or purchase of securities;
- (f) opening a bank account;
- (g) making an application for installation of a telephone connection (including a cellular telephone connection);
- (h) payment to hotels and restaurants against their bills for an amount exceeding twenty-five thousand rupees at any one time ;
- (i) payment in cash for purchase of bank drafts or pay orders or banker's cheques for an amount aggregating fifty thousand rupees or more during any one day;
- (j) deposit in cash aggregating fifty thousand rupees or more with a bank during any one day;

- (k) payment in cash in connection with travel to any foreign country of an amount exceeding twenty-five thousand rupees at any one time.
- (l) making an application to any banking company to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act) or to any other company or institution, for issue of a credit or debit card;
- (m) payment of an amount of fifty thousand rupees or more to a Mutual Fund for purchase of its units;
- (n) payment of an amount of fifty thousand rupees or more to a company for acquiring shares issued by it;
- (o) payment of an amount of fifty thousand rupees or more to a company or an institution for acquiring debentures or bonds issued by it;
- (p) payment of an amount of fifty thousand rupees or more to the Reserve Bank of India, constituted under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934) for acquiring bonds issued by it;
- (q) payment of an amount aggregating fifty thousand rupees or more in a year as life insurance premium to an insurer as defined in clause (9) of section 2 of the Insurance Act, 1938 (4 of 1938);
- (r) payment to a dealer,
 - (i) of an amount of five lakh rupees or more at any one time; or
 - (ii) against a bill for an amount of five lakh rupees or more, for purchase of bullion or jewellery:

{Kindly refer **Section 139A(5)(c)** of the income-tax Act, 1961 read with **Rule 114B** of the Income-tax Rules, 1962 for more details}

I do not have PAN but I have entered into transactions where quoting of PAN is mandatory. What should I do?

You are required to file declaration in Form No.60 in which you will have to mention the reason for not having PAN. Your declaration will be forwarded to the Income-tax Department by the person to whom you submit the Form No.60.

{Kindly refer **Section 139A** of the Income-tax Act, 1961 read with **Rule 114B** of the Income-tax Rules, 1962 for more details}

I have agricultural income and is not in receipt of any other income chargeable to income-tax. Is obtaining PAN mandatory for me?

No. However, in case you enter into transaction where quoting of PAN is mandatory, then you are required to file declaration in Form No.61. Your declaration will be forwarded to the Income-tax Department by the person to whom you submit the Form No. 61. {Kindly refer **Section 139A** of the Income-tax Act, 1961 read with **Rule 114C** of the Income-tax Rules, 1962 for more details}

Is it compulsory to quote PAN on return of income?

Yes, it is compulsory to quote PAN on return of income. A penalty of ₹10,000/- is leviable in case of any default.

{Kindly refer **Section 272B** of the Income-tax Act, 1961}

What is the significance of the characters of PAN?

PAN contains ten characters (alphanumeric). The characters are not random. A typical PAN is AFZPK7190K, where the first

three characters i.e. "AFZ" in the above PAN are alphabetic series running from AAA to ZZZ, fourth character of PAN i.e. "P" in the above PAN represents the status of the PAN holder. "P" stands for Individual, "F" stands for Firm, "C" stands for Company, "H" stands for HUF, "A" stands for AOP, "T" stands for TRUST etc. Fifth character i.e. "K" in the above PAN represents first character of the PAN holder's last name/surname. Next four characters i.e. "7190" in the above PAN are sequential number running from 0001 to 9999. Last character i.e. "K" in the above PAN is an alphabetic check digit. It is useful to check the fourth character and fifth character of your PAN as they represent your status and surname. In case of any discrepancy, it should be immediately brought to the notice of the issuing authority.

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.

How will these authorities verify PAN?

A facility for verifying PAN is available on the website of the Income Tax department. Kindly click <https://incometaxindiaefiling.gov.in/portal/knowpan.do>

Can a person obtain or use more than one PAN?

Obtaining or possessing more than one PAN is against the law, for which penalty of ₹10,000/ may be imposed.

Where to apply for PAN?

In order to improve PAN related services, the Income Tax department has authorized UTI Infrastructure Technology and

Services Limited (UTIITSL) and National Securities Depository Limited (NSDL) to set up and manage PAN Service Centers in all cities or towns where there is an Income Tax office. Both provide PAN related services.

These two PAN service providers verify the documents submitted, digitize the PAN application form and upload the data on the Server of the Income Tax Department, which allots the PAN. Once a PAN is allotted, the PAN Service provider prints the PAN Card and sends it through post/courier at the address mentioned in the PAN application form.

UTIITSL and NSDL are having PAN Service Centers and TIN Facilitation Centers at various places in all major cities of India. Complete list of these centers, along with their address, phone numbers etc., can be obtained from the website of the Income Tax Department (<http://www.incometaxindia.gov.in>), website of (UTIITSL) (http://www.myutitsl.co.in/intra/web/search_psa.jsp) and website of NSDL (<https://www.tinnsdl.com/TINFaciliCenter.asp>)

How many different types of PAN application forms are there?

Three types of PAN application Forms are available:

- i. **Form 49A :** This form is used for application of New PAN Card and this form can be used by Indian Citizens, Indian Companies, Entities incorporated in India and unincorporated entities formed in India.
- ii. **Form 49AA :** This form is also used for application of New PAN Card but this form can be used by individuals, not being a citizen of India, entities incorporated outside India and unincorporated entities formed outside India.

- iii. **Request For New PAN Card Or/ And Changes In PAN Data Form:** This form can be used by any Individual, Company, Firm, Entity etc. for correction/ change in PAN Data like address, father's name, date of birth/incorporation etc. This form can also be used to obtain a New PAN Card if your old PAN Card is lost.

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 (**for Indian citizens, Indian Companies, Entities incorporated in India and unincorporated entities formed in India**) and Form 49AA (**for individuals not being a citizen of India, entities incorporated outside India and unincorporated entities formed outside India**). A PAN application (Form 49A/49AA) can be downloaded from the website of Income Tax Department, 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. PAN application may be made on Form 49A/Form 49AA 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.

How can I apply for Correction in PAN card?

For correction in PAN database, including change in address, you should apply in 'Request For New PAN Card Or/ And Changes In PAN Data' Form, which is different from the New PAN Application Form (Form 49A/Form 49AA). This Form can also be downloaded from the website of Income Tax

Department (www.incometaxindia.gov.in) or the websites of NSDL/UTIITSL. Your original PAN will remain the same and you will be issued a new PAN Card with changed/corrected details.

I have lost my PAN Card. What should I do?

You should file FIR regarding the loss and should apply for reprint of PAN Card in 'Request For New PAN Card Or/ And Changes In PAN Data' Form, along with the copy of FIR. Your PAN should be mentioned in the application form. You will receive a New PAN Card with the original PAN.

I have PAN but not the PAN Card. What should I do?

If due to any reason, you have not received PAN Card, then you should apply for reprint of PAN Card in 'Request For New PAN Card Or/ And Changes In PAN Data' Form.

I have lost my PAN Card and forgotten my PAN. How can I. apply for reprint of PAN Card without knowing my PAN?

PAN can be known online by filling out the core details mentioned in the PAN Card such as Name, Father's Name and Date of Birth. Kindly visit <https://incometaxindiaefiling.izov.in/portal/knowpan.do>. This facility can also be used to verify PAN.

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'

I am a foreign citizen. Can I apply for PAN?

Yes.

What are the charges for PAN application?

Currently, the charges for applying for PAN is ₹ 94/- (₹85/- is application fee and ₹9/- is the service tax).

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 reprint of PAN card (for an existing PAN) may also be made through Internet. Online application can be made either through the portal of NSDL (<https://tin.tin.nsdl.com/pan/index.html>) or portal of UTIITSL (<http://www.utiitsl.com/utiitsl/uti/newapp/new-pan-application.jsp>). Currently, the charges for applying for PAN online are the same i.e. ₹ 96/- (₹ 85/- is application fee and ₹ 11/- is the service tax) for Indian communication address and ₹ 962/- (₹ 85/- is application fee, ₹ 11/- is the service tax and ₹ 866/- is the postal charge) for foreign communication address, i.e. there are no additional charges. Payment of application fee can be made through credit debit card or net banking. Once the application and payment is accepted, the applicant is required to send the supporting documents through courier/post to NSDL/UTIITSL.

Due to inadvertence, more than one PAN has been allotted to me. What should I do?

You cannot have more than one PAN. Penalty of ₹ 10,000/- is liable to be imposed u/s 272B of the Income-tax Act, 1961 for having more than one PAN. You should

immediately surrender the additional PAN Card(s) to your Assessing Officer giving details of all the PANs allotted.

I am a NRI/Foreign Citizen/Foreign Company, located outside India. How can I apply for PAN?

You can apply online for PAN and make payment by Credit Card, Debit Card and Net Banking through the websites of UTIITSL and NSDL. Once the application and payment is accepted, the applicant is required to send the supporting documents through courier/post to NSDL/UTIITSL.

Is there any TATKAL facility for allotment of PAN?

No.

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/UTIITSL or NSDL in that city or from websites of the Income Tax department (www.incometaxindia.gov.in or UTIITSL (www.utiisl.co.in) or NSDL (<http://tin.nsd.com>)

What services are provided by these IT PAN Service Centers or TIN Facilitation Centers?

IT PAN Service Centers or TIN Facilitation Centers provide PAN application form and accept PAN applications from the applicants. They verify the details with the supporting documents, digitize the data and send the application form to the IT Department in online manner. The IT Department after further verification allot the PAN and inform them in online manner. After obtaining PAN from the Income Tax department, UTIITSL or NSDL as the case may be, will print the PAN card

and deliver it to the applicant. All grievance pertaining to PAN applications are also handled by them.

What if I submit incomplete Form 49A/49AA?

IT PAN Service Centers or TIN Facilitation Centers shall not receive any incomplete and deficient PAN application.

What are the precautions to be taken while filing PAN application/correction form?

Instructions are clearly mentioned in the Application Form itself. However, important instructions are summarized below:-

- (a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**.
- (b) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.
- (c) 'Individual' applicants should affix two recent colour photographs with white background (size 3.5 cm x 2.5 cm) in the space provided on the form. The photographs should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.
- (d) Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/ impression is on photo as well as on form.
- (e) Signature /Left hand thumb impression should be **within the box** provided on the right side of the form. The signature should not be on the photograph affixed on right side of the form. If there is any mark on this photograph such that it hinders the clear visibility of

the face of the applicant, the application will not be accepted.

- (f) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.
- (g) AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or PAN Centre or websites of PAN Service Providers on www.utiitsl.com or www.tin-nsdl.com.
- (h) Name in proof of identity and proof of address should exactly match with the name in application.

What are the documents which can be submitted as proof of identity and proof of address?

Following documents can be submitted as proof of identity and address:-

SI. No.	Applicant	Form	Documents as proof of identity and address
(1)	(2)	(3)	(4)
1.	Individual who is a citizen of India	49A	(i) Proof of identity— Copy of, (a) school leaving certificate; or (b) matriculation certificate; or (c) degree of a recognised educational institution; or (d) depository account; or (e) credit card; or (f) bank account; or (g) water bill; or

		<p> <i>(h)</i> ration card; or <i>(i)</i> property tax assessment order; or <i>(j)</i> passport; or <i>(k)</i> voter identity card; or <i>(l)</i> driving licence; or <i>(m)</i> certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer, as the case may be. </p> <p> 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> <i>(ii)</i> Proof of address— Copy of, <i>(a)</i> electricity bill; or <i>(b)</i> telephone bill; or <i>(c)</i> depository account; or <i>(d)</i> credit card; or <i>(e)</i> bank account; or <i>(f)</i> ration card; or <i>(g)</i> employer certificate; or <i>(h)</i> passport; or <i>(i)</i> voter identity card; or <i>(j)</i> property tax assessment order; or <i>(k)</i> driving licence; or <i>(l)</i> rent receipt; or <i>(m)</i> certificate of address signed by a Member of Parliament or </p>
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			<p>Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer, as the case may be.</p> <p>Note 1: In case of 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 address.</p> <p>Note 2: In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-resident External (NRE) bank account statements.</p>
2.	Hindu undivided family (HUF)	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</p> <p>(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 and address.</p>
3.	Company registered in India	49A	copy of Certificate of Registration issued by the Registrar of Companies.
4.	Firm (including	49A	(a) copy of Certificate of Registration issued by the Registrar

	Limited Liability Partnership formed or registered in India		of Firms/Limited Liability Partnerships; or (b) copy of Partnership Deed.
5.	Association of persons (Trusts) formed or registered in India	49A	(a) copy of trust deed; or (b) copy of Certificate of Registration Number issued by Charity Commissioner.
6.	Association of persons (other than Trusts) or body of individuals or local authority or artificial juridical person formed or registered in India	49A	(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.
7.	Individuals not being a citizen of India	49AA	(i) Proof of identity :— (a) copy of Passport; or (b) copy of person of Indian Origin card issued by the Government of India; or

			<p>(c) copy of Overseas Citizenship of India Card issued by Government of India; or</p> <p>(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 the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located.</p> <p>(ii) Proof of address :—</p> <p>(a) copy of Passport; or</p> <p>(b) copy of person of Indian Origin card issued by the Government of India; or</p> <p>(c) copy of Overseas Citizenship of India Card issued by Government of India; or</p> <p>(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 the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located; or</p>
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			<p>(e) copy of bank account statement in country of residence; or</p> <p>(f) copy of Non-resident External bank account statement in India; or</p> <p>(g) copy of certificate of residence in India or Residential permit issued by the State Police Authority; or</p> <p>(h) copy of the registration certificate issued by the Foreigner's Registration Office showing Indian address; or</p> <p>(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>
8.	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</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>

9.	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</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>
10.	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</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>
11.	Association of persons (Trusts)	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is</p>

	formed outside India		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 (b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
12.	Association of persons (other than Trusts) or body of individuals or local authority or artificial juridical person formed or any other entity (by whatever name called) registered outside India	49AA	(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 (b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.

Who should sign on the PAN application Form?

- ✓ Individual applicant should sign himself/herself.
- ✓ In case of a minor/deceased/idiot/lunatic/mentally retarded application form shall be signed by the Representative Assessee.
- ✓ In case of Hindu Undivided Family (HUF), Karta should sign.
- ✓ In case of Company/Firm/Association of Person(s)/ Body of Individuals/ Association of Person(s) Trust/ Artificial Judicial Person or Local Authority, the authorised signatory shall sign the acknowledgment receipt.

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.

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

Is quoting of AADHAR number mandatory?

AADHAAR number, if allotted, has to be quoted by the Citizen of India (supported by copy of AADHAAR letter/card).

Is it compulsory to mention telephone numbers on Form 49A/Form 49AA?

It is mandatory for the applicants to mention either their "Telephone number" or valid "e-mail id" so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail. However, if telephone number is mentioned then STD Code is mandatory. Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.

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.

I had applied to UTIITSL/ 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 <http://www.incometaxindia.gov.in> (click PAN -> Status of PAN -> NSDL or UTIITSL). You will not only know the status of your PAN application but also the reasons for delay, if any. If the application has not been processed due to certain deficiency in your PAN application, then kindly send the required documents at the earliest for speedy processing.

Who should be contacted for inquiries regarding PAN applications?

All such inquiries should be addressed to:

	Income-tax Department	NSDL	UTIITSL
Website	www.incometaxindia.gov.in	www.tin-nsdl.com	www.utiitsl.com
Call Center	0124-2438000	020-27218080	022-67931300
Email ID		tininfo@nsdl.co.in	utiitsl.gsd@utiitsl.com
SMS		SMS NSDLPAN<space>Acknowledgement No. & send to 57575 to obtain application status.	
Address		Income Tax PAN Services Unit (Managed by National Securities Depository Limited), 3'd Floor, Sapphire Chambers, Near Baner Telephone Exchange, Baner, Pune - 411045	IT PAN Service Centres (managed by UTIITSL) PB no 20, Plot No 3, Sector-11, CBD Belapur, Navi Mumbai 400614

Coupon number or Acknowledgement number, as the case may be, should be mentioned in all communications.

I have a grievance against PAN Service providers (NSDL/UTIITSL). Whom should I contact?

Director of Income-tax(Systems)-I, Directorate of Income-tax (Systems), ARA Centre, E-2, Jhandewalan Extension, New Delhi - 110055.



