

## FAQ on PAN Card

### 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.

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 / FBT, specified transactions, correspondence, and so on. PAN, thus, acts as an identifier for the “person” with the tax department.

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

As it is mandatory to quote PAN on return of income, all correspondence with any income tax authority. It is also mandatory to quote PAN on challans for any payments due to Income Tax department. It is also 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.
- i) deposit in cash aggregating fifty thousand rupees or more with a bank during any one day.
- j) payment in cash in connection with travel to any foreign country of an amount exceeding twenty-five thousand rupees at any one time.

### 3. Who must have a PAN?

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

- b) 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;
- c) Any person, who intends to enter into financial transaction where quoting PAN is mandatory, must also obtain PAN.
- d) The Assessing Officer may allot PAN to any person either on his own or on a specific request from such person.

#### **4. How to apply for a PAN?**

PAN application should be made only on Form 49A. The application (Form 49A) can be downloaded from the website of Income tax / photo copied / obtained from any other source.

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

Yes, application for fresh allotment of PAN can be made through Internet.

#### **6. Is there any TATKAL facility for allotment of PAN?**

No.

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

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

#### **8. 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'
- c) Designation and code of the concerned Assessing Officer of Income Tax department will have to be mentioned in Form 49A.

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

- a) Copy of school leaving certificate or matriculation certificate or degree of a recognized educational institution
- b) Depository account
- c) Credit card
- d) Bank account
- e) Water bill

- f) Ration card
- g) Property tax assessment order
- h) Passport
- i) Voter identity card
- j) Driving license
- k) Certificate of identity signed by a MP or an MLA or a Municipal Councilor or a Gazetted Officer
- l) 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
- m) 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.

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

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

**11. 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.

**12. 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

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

No. Changing the address or city, must be 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'

**14. 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.**

email to [pan@incometaxindia.gov.in](mailto:pan@incometaxindia.gov.in).

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

Contact Service facility Center quoting the PAN number allotted to you / contact Aaykar Sampark Kendra (0124-2438000 or 95124-2438000 from NCR) or [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**16. 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. 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

**17. Who should be contacted for inquiries regarding PAN applications?**

All such inquiries should be addressed to:

For UTIISL,

The Vice President,

IT PAN Processing Centre, UTI Investor Services Ltd, Plot No. 3, Sector – 11

CBD Belapur, Navi Mumbai-400 614,

e-mail.- [utiislsd@mail.utiisl.co.in](mailto:utiislsd@mail.utiisl.co.in) Tel No. 022-27561690; Fax No. 022-27561706

For NSDL

The Vice President

Income Tax PAN Services Unit, NSDL, 4th Floor, Trade World, A Wing

Kamala Mills Compound, S. B. Marg, Lower Parel, Mumbai-400 013,

e-mail.- [tininfo@nsdl.co.in](mailto:tininfo@nsdl.co.in), Tel No. 022-2499 4650, Fax No. 022-2495 0664

Note: For further query, please contact your legal adviser.