

FAQs on PAN / PAN Card

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

What is the 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.

Is it compulsory to quote PAN on return of income?

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

Who must have a PAN?

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

Who are those persons who are not required to obtain or quote Permanent Account Number?

The following categories of persons are not required to obtain or quote PAN:

1. Persons having only agricultural income and do not have any taxable income. Such persons will file a declaration (Form 61) in respect of transactions where quoting of PAN is mandatory;
2. Non-residents;
3. Central Government, State Governments and Consular Offices in transactions in which they are the payers.

Where do I apply for a 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.

How do I find an IT PAN Service Center?

The location of an IT PAN Service Center in any city may be obtained from the local Income Tax Office, any office of UTI/UTITSL or from the Income Tax department website (www.incometaxindia.gov.in).

What services are provided by IT PAN Service Centers?

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

What form is required to apply for a PAN? Can an application for PAN be made on plain paper?

PAN applications can be made only on the *new Form 49A* which can be obtained from any IT PAN Service Center or you can also download the Form 49A from our website: <http://www.utitsl.co.in>

Can an application for PAN be made using the old Form 49A?

No, an application for a PAN can be made only on the new Form 49A revised by the Central Board of Direct Taxes on May 29, 2003.

What documents and information must accompany the application for Form 49A?

Individual applicants will have to attach a recent, colour, photograph (Stamp Size: 3.5 cms x 2.5 cms); any document listed in Rule 114 must be supplied as proof of identity and address; and the designation and code of the applicable Assessing Officer of the Income Tax department must be noted on the Form 49A.

How do I to find an Assessing Officer code?

The Assessing Officer code may be obtained from the Income Tax Office where you submit your return of income. Applicants who have never filed a return of income may find an Assessing Officer code with the help of an IT PAN Service Center or jurisdictional Income Tax Office. In either scenario, the PAN application must state an Assessing Officer code, or your application cannot be processed.

Is a photograph compulsory for making an application for PAN?

A photograph is compulsory only in the case of individual applicants.

What is the procedure for applicants who cannot sign?

In such cases, the left hand thumb impression of the applicant should be affixed on Form 49A at the place meant for signatures and it must be attested by either a Magistrate, a Notary Public or a Gazetted Officer, with an official seal and stamp.

Is listing my father's name compulsory for all female applicants (including married/divorced/widow)?

Yes, all female applicants, irrespective of marital status, must indicate their father's name on the PAN application.

Is it compulsory to mention a telephone number on Form 49A?

No, indicating your telephone number is not compulsory; however, it may enable faster processing of your application.

Who can apply on behalf of a non-resident, a minor, or an individual deemed mentally debilitated?

Section 160 of IT Act, 1961 provides that a non-resident, a minor, or an individual deemed mentally debilitated may be represented by a Representative Assessor. In such cases, an application for a PAN will be made by the Representative Assessor.

Can Form 49A be completed on a typewriter?

Yes, but the letters should be typed in CAPITAL letters and should be clearly legible.

What if I submit an incomplete Form 49A?

Your application will not be processed if it is incomplete. Your local IT PAN Service Center can assist applicants with any queries they may have.

Do you need to apply for a new PAN when you move from one city to another?

A Permanent Account Number (PAN), as the name suggests, is a permanent number and does not change; however, you must notify your nearest IT PAN Service Center of an address change to ensure they have your most current information.

Can a person obtain or use more than one PAN?

No, obtaining or possessing more than one PAN is against the law.

Are PAN cards issued prior to *July 1, 2003* still valid?

Yes, all PAN cards issued by the Department will remain valid. All persons who have been issued a PAN need not apply again.

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

In order to obtain the new tamper proof PAN card you must submit a CSF at your local IT PAN Service Center. You need to indicate your existing PAN on the form and surrender your old PAN card.

I have applied for a PAN and received my PAN number but have not received the actual PAN Card?

Apply afresh in CSF at any IT PAN Service Center quoting the PAN allotted to you.

I have applied for PAN but have not received any communication from the Income Tax Department?

In case you applied prior to notification of new form 49A on 29.5.2003 but have not received the PAN, you will have to apply afresh CSF at any IT PAN Service Center.

How will my PAN card be delivered to me?

UTITSL will ensure delivery of your PAN card by mail at the address indicated by you in form 49A.

Who can I contact for inquiries regarding PAN applications submitted after *July 1, 2003*?

All such inquiries should be addressed to:

The Vice President
IT PAN Processing Centre,
UTI Technology Services Ltd
Plot No. 3, Sector - 11
CBD_ Belapur, NAVI Mumbai-400 614
e-mail.- utitsl.gsd@utitsl.co.in
Tel No. 022-67931300, Fax No. 022-67931099

Your PAN application number, coupon number and IT PAN Service Center where your application was submitted should be mentioned in all references.