# Only 'Individuals' to affix recent

## Form No. 49A

## **Application for Allotment of Permanent Account Number** [In the case of Indian Citizens/Indian Companies/Entities incorporated in India/ Unincorporated entities formed in India]

See Rule 114

Only 'Individuals' to affix recent

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#### **INSTRUCTIONS FOR FILLING FORM 49A**

- (a) Form to be filled legibly in BLOCK LETTERS and preferably in BLACK INK. Form should be filled in English only
- (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) Guidelines for filling the Form 49A:

Item No.	Item Details						G	uid	elir	nes	for	fill	ing	the	e fo	rm										
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		For example <b>POON</b>	ΔM	RA	VI N	IAF	RAY	ΆN	sho	ould	l be	wr	itter	n as	s:											
		Last Name/Surname	N	А	R	Α	Υ	А	N																	
		First Name	Р	0	0	N	Α	М																		
		Middle Name	R	А	V	ı																				
		For example <b>SATYA</b>	ΜV	ΈN	KA	T M	. <b>K</b>	. R/	40	shc	uld	be	wri	tter	ı as	:										
		Last Name/Surname	R	Α	0																					
		First Name	s	А	Т	Υ	Α	М																		
		Middle Name	V	Е	N	K	Α	Т		М		K														
			-						<u> </u>		1									1						

		For example <b>M. S. K.</b> as :	ANI	)AS	SW	AM`	Y (I	ΜAI	DUI	RAI	SC	MA	SU	IND	RA	M I	(A)	ND/	ASV	VAI	VIY)	sh	oul	d be	• wr	itte	n
		Last Name/Surname	K	Α	N	D	А	s	W	Α	М	Υ															
		First Name	М	Α	D	U	R	Α	ı																		
		Middle Name	s	0	М	Α	S	U	N	D	R	Α	М														
		Applicants other than	'In	divi	dua	als'	ma	y ig	nor	e al	bov	e in	stru	ıcti	ons												
		Non-Individuals shou name is longer than t First and Middle Nam	he s									-															
		For example XYZ DA	TA	CC	RP	OR	AT	101	1 (11	NDI.	<b>A</b> ) I	PRI	VA	ΓΕΙ	_IM	ITE	<b>D</b> s	ho	uld	be	writ	ten	as	:			
		Last Name/Surname	х	Υ	z		D	Α	Т	Α		С	0	R	Р	0	R	Α	Т	I	0	N		(	I	N	D
		First Name	I	Α	)		Р	R	I	٧	Α	Т	Е		L	I	М	I	Т	Е	D						
		Middle Name																									
		For example MANOJ	M	۹F/	λTL	AL	DA	VΕ	(HI	JF)	sh	oulc	d be	wr	itte	n as	s :										
		Last Name/Surname	М	Α	N	0	J		М	Α	F	Α	Т	L	Α	L		D	Α	٧	Е		(	Н	U	F	)
		First Name																									
		Middle Name																									
		In case of Company, variations of 'Private It should be 'Private I	Lim	itec	l' vi	z. F																					
		In case of sole propri	eto	rshi	ір с	onc	ern	, th	ер	ropi	riet	or s	hou	ıld a	арр	ly fo	or P	ΑN	in l	his/	her	ow	n n	am	Э.		
		Name should not be	pre	fixe	d w	ith	any	titl/	e sı	uch	as	Shr	i, S	mt,	Ku	ma	ri, C	)r.,	Maj	jor,	M/s	ete	C.				
2	Abbreviation of the full name to be printed on the PAN	Individual applicants abbreviated, should r			-											-		ed	on	the	P.A	AN	car	d. N	lam	ne,	if
	card	SATYAM VENKAT N	ı. K	. R/	ΑO	wh	ich	is v	vritt	en i	in th	ne N	lan	ne f	eld	as	:										
		Last Name/Surname	R	Α	0																						
		First Name	s	Α	Т	Υ	Α	М																			
		Middle Name	٧	Ε	N	к	Α	Т		М		κ															
		Can be written as in 'N	Jam	ne to	n he	nri	inte	d o	n th	e P	AN	Car	d' c	olu	mn	as											
		SATYAM VENKAT M. S. V. M. K. RAO or SATYAM V. M. K. RAO	K. I			-		u 0		017		Oui	u 0	oidi	••••	uo											
		For non individual ap	plic	ant	s, tl	nis	sho	uld	be	sar	ne	as I	ast	nar	ne	field	d in	iter	n n	o. 1	ab	ove	€.				
3	Have you ever been known by any other name?	If applicant selects 'Yes', then it is mandatory to provide details of the other name. Instructions in Item No. 1 with respect to name apply here. Title should be similar to the title mentioned in item No. 1.																									
																									_		

4	Gender	This field is mandatory for Individuals. Field should be left blank in case of other applicants.												
5	Date of Birth/Incorporation /	Date o	annot	be a	future	date.	Date:	2nd A	ugust	t 1975 should be written as:				
	Agreement / Partnership or	D	D	М	М	Υ	Υ	Υ	Υ					
	Trust Deed / Formation of	0	2	0	8	1	9	7	5					
	Body of Individuals / Association of Persons	Individudi creation	lual: A on; Tru orpora	ctual [ ɪsts: D tion/R	Date of egistra	f Birth creat ation;	; Com ion of HUFs	pany:   Trust I : Date	Date of Deed; of cre	ants is: of Incorporation; Association of Persons: Date of formation/ l; Partnership Firms: Date of Partnership Deed; LLPs: Date reation of HUF and for ancestral HUF date can be 01-01-				
6	Details of Parents (Applicable to Individuals only)		ner m				•			apply here.  u wish to apply for PAN by furnishing mother's name				
	,	This flusing	ag sho mothe lag is	ould be er's na select	e seled me on ed as	cted a lly. Fa 'No', t	s 'Yes ther's hen fa	only i name ather's	f (i) M should name	oct the flag (i.e. 'Yes' or 'No').  Mother is a single parent, <b>and</b> (ii) You wish to apply for PAN all be left blank.  e is mandatory. For such cases, mother's name is optional. pplicants (except for cases where mother is a single parent)				
		to pro	vide f	ather's	s nam	e. Ma	rried	womar	n appl	blicant should also give father's name and not husband's				
		is a si	ngle p	arent	and yo	ou wis	h to a	pply fo	r PAN	er's name is mandatory if the flag value (i.e. Whether mother N by furnishing mother's name only?) is selected as 'Yes'.				
		the fat Single be pri	ther's Pare nted o	name nt' fiel n the	and m d is se PAN C	nother elected ard.	's nan d as '\	ne give ⁄es', th	en in the	priate flag should be selected to indicate the name (out of the form) to be printed on the PAN card. If the 'Mother as a nother's name flag should only be selected for the name to				
7	Address - Residence and office	For In this field O - Of (1) N or (2) In of C	If none of the option is selected, then father's name shall be considered for printing on the PAN card. In case of mother as a single parent, mother's name shall be considered for printing on the PAN Card.  R - Residence Address:  For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank.  D - Office Address:  (1) Name of Office and address to be mentioned in case of individuals having source of income as salary or Business/profession[Item No.13].  (2) In case of Firm, LLP, Company, Local Authority and Trust, name of office and complete address of office is mandatory.  For all categories of applicants, it is necessary to mention complete address and the details of Town/ City/District, State/Union Territory and PINCODE are mandatory.  In case, a foreign address is provided then it is mandatory to provide Country Name along with ZIP											
8	Address for communication	Individ	luals/l sarily	HUFs/	AOP/E	BOI/Au fice' a		-		either 'Residence' or 'Office' and other applicants should or Communication. All communication will be sent at the				
9	Telephone Number and Email ID	where (2) It (3) A	clude cample cam	Count  ine nu  ine nu	mber 2 ST Coo 1 country r 9102 ST Coo country tory f so tha eiving ratus u	23555 TD de 1 y code 251111 D de y code for the at the PAN i	or Cod  in Total  in the approximate appro	f Delhi Telepl numb 2 3 dia and dia sh Teleph numb 9 1 dia. oplican n be gh e-ma	shou hone I ber 5 d 11 is hould be hone N ber 0 d ts to conta ail.	y code (ISD code) and STD code or Mobile No. should  uld be written as Number / Mobile  5 5 7 0 5  s the STD Code of Delhi.  be written as Number / Mobile  2 5 1 1 1 1 1  mention either their "Telephone number" or valid acted in case of any discrepancy in the application  the SMS facility on the mobile numbers mentioned in the				

10	Status of Applicant	This field is mandatory for all categories of applicants. In case of 'Limited Liability Partnership', the PAN will be allotted in 'Firm' status.									
11	Registration number	number		es. Othe	Company'. Company should mention registration rapplicants may mention registration number						
12	In case of a person,	Aadhaa	r Number								
	who is required to quote Aadhaar number or the Enrolment ID of	As per p			961, Aadhaar number has to be provided. Copy lhaar.						
	Aadhaar application	Enrolme	ent ID (EID) of application for Aadha	ar							
	form as per section 139AA.		adhaar is not allotted to the applicant shall be provided. Copy of EID receip		D (which includes date & time of enrolment) for e provided as proof of enrolment.						
		dated M (i) residi	ay 11, 2017, it would be optional to ng in the States of Assam, Jammu and	mentior d Kashm	otification No. 37/2017, F. No. 370133/6/2017-TPL n Aadhaar as well as EID for the individuals ir and Meghalaya; (ii) a non-resident as per the more at any time during the previous year;						
		Name as per Aadhaar letter/card or Enrolment ID for Aadhaar application form									
		<ul> <li>If the Aadhaar is provided by the applicant, then name as per AADHAAR letter provided;</li> </ul>									
		If EID is provided by the applicant, then name as appearing on EID receipt has to be prothis field.									
Supporting documents of Proof of Identity, Address and Date of Birth (other than Aadhaar) as spontage of Interest and India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017.											
13	Source of Income	income f	•		incomes, as mentioned in the form. In case, the olicant then an appropriate business/ profession						
		Please r	efer the table given below to select the	busines	ss/profession code:						
		Code	Business/ Profession	Code	Business/ Profession						
		01	Medical Profession and Business	11	Films, TV and such other entertainment						
		02	Engineering	12	Information Technology						
		03	Architecture	13	Builders and Developers						
		04	Chartered Accountant/ Accountancy	14	Members of Stock Exchange, Share Brokers and Sub-Brokers						
		05	Interior Decoration	15	Performing Arts and Yatra						
		06	Technical Consultancy	16	Operation of Ships, Hovercraft, Aircrafts or Helicopters						
		07	Company Secretary	17	Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles						
		08	Legal Practitioner and Solicitors	18	Ownership of Horses or Jockeys						
		09	Government Contractors	19	Cinema Halls and Other Theatres						
		10	Insurance Agency	20	Others						
14	Name and address of Representative Assessee	through only as guardiar	Representative Assessee. Therefore, t specified in Section 160 of the Incom	his colun e-tax Ac , Court o	specified person' (assessee) can be represented on should be filled in by representative assessed t, 1961, such as, an agent of the non-resident f Wards, Administrator General, Official Trustee						
		is minor,			e Assessee. This field is mandatory if applican Column 1 to 13 will contain details of person or						
		Proof of	Identity and Proof of address are also	required	for representative assessee.						
15	Proof of Identity, Proof of Address and Proof of Date	It is <b>mandatory</b> to attach proof of identity, proof of address and proof of date of birth with PAN application. <b>Documents should be in the name of applicant.</b> List of documents which will serve as proof of identity, address and date of birth for each status of applicant is as given below:									

	<u> </u>	identity, address and date of birth as per Ru	
	Proof of Identity	Proof of Address	Proof of date of birth
Ind	ian Citizens (including those located or	utside India)	
Ind	ividuals & HUF		
(i) a. b. c. d. e. f. g. h. i.	Aadhaar Card issued by the Unique Identification Authority of India; or Elector's photo identity card; or Driving License; or Passport; or Ration card having photograph of the applicant; or Arm's license; or Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or Pensioner card having photograph of the applicant; or Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card; or Certificate of identity in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or Bank certificate in Original on letter head from the branch(alongwith name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant	(i) Copy of a. Aadhaar Card issued by the Unique Identification Authority of India; or b. Elector's photo identity card; or c. Driving License; or d. Passport; or e. Passport of the spouse; or f. Post office passbook having address of the applicant; or g. Latest property tax assessment order; or h. Domicile certificate issued by the Government; or i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or j. Property Registration Document; or (ii) Copy of following documents of not more than three months old (a) Electricity Bill; or (b) Landline Telephone or Broadband connection bill; or (c) Water Bill; or (d) Consumer gas connection card or book or piped gas bill; or (e) Bank account statement or as per Note 2; or (f) Depository account statement; or (g) Credit card statement; or (iii) Certificate of address in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or (iv) Employer certificate in original.	a. Birth Certificate issued by the Municipal Authority or any office authorized to issue Birth and Death Certificate by the Registrar of Birth and Death or the Indian Consulate as defined in clause (d) of sub-section (1) of session 2 of the Citizenship Act, 1955 (57 of 1955); or  b. Pension payment order; or c. Marriage certificate issued by Registrar of Marriages; or d. Matriculation Certificate or Mark Sheet of recognized board or e. Passport; or f. Driving License; or g. Domicile Certificate issued by the Government; or h. Aadhaar Card issued by the Unique Identification Authority of India; or i. Elector's photo identity card; or j. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or k. Central Government Health Service Scheme photo Card or Ex-Servicemen Contributory Health Scheme photo card; or l. Affidavit sworn before a magistrate stating the date of birth.
1.	In case of Minor, any of the above mentioned documents as proof of identity and address of any of parents/guardians of such minor shall be deemed to be the proof of identity and address for the minor applicant.  For HUF, an affidavit made by the Karta of Hindu Undivided Family stating name, father's name and address of all the coparceners on the date of application and copy of any of the above documents in the name of Karta of HUF is required as proof of identity, address and date of birth.	<ol> <li>Proof of Address is required for residence address mentioned in item no. 7.</li> <li>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 (not more than three months old) shall be the proof of address.</li> </ol>	

Other	than Individuals and HUF	
1	Company	Copy of Certificate of Registration issued by the Registrar of Companies.
2	Partnership Firm	Copy of Certificate of Registration issued by the Registrar of Firms or Copy of partnership deed.
3	Limited Liability Partnership	Copy of Certificate of Registration issued by the Registrar of LLPs
4	Association of Persons (Trust)	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
5	Association of Persons, Body of Individuals, Local Authority, or Artificial Juridical Person	Copy of Agreement or copy of certificate of registration number issued by charity commissioner or registrar of cooperative 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.
16	Signature / Thumb impression	Application must be signed by (i) the applicant; or (ii) Karta in case of HUF; or (iii) Director of a Company; or (iv) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (v) Partner in case of Firm/LLP; or (vi) Trustee; or (vii) Representative Assessee in case of Minor/deceased/idiot/lunatic/mentally retarded. Applications not signed in the given manner and in the space provided are liable to be rejected.

### **GENERAL INFORMATION FOR PAN APPLICANTS**

- (a) Applicants may obtain the application form for PAN (Form 49A) from any IT PAN Service Centres (managed by UTIITSL) or TIN-Facilitation Centres (TIN-FCs) / PAN Centres (managed by NSDLe-Gov), or any other stationery vendor providing such forms or download from the Income Tax Department website <a href="twww.incometaxindia.gov.in">(www.incometaxindia.gov.in</a>) / UTIITSL website <a href="twww.utiitsl.com">(www.utiitsl.com</a>) / NSDL e-Gov website (www.tin-nsdl.com).
- (b) The fee for processing PAN application is as under:
  - If physical PAN Card is required, ₹ 107/- (including goods & service tax) will have to be paid by the applicant. In case, the PAN card is to be dispatched outside India then additional dispatch charge of `910/- will have to be paid by applicant.
  - If physical PAN Card is not required ₹ 72/- (including goods & service tax) will have to be paid by the applicant. PAN applicants will have to mention on the top of the application form <u>"Physical PAN Card not required"</u>. In such cases, email ID will have to be mandatorily provided to receive e-PAN Card.
- (c) Those already allotted a ten digit alphanumeric PAN shall not apply again as having or using more than one PAN is illegal. However, request for a new PAN card with the same PAN or/and Changes or Correction in PAN data can be made by filling up 'Request for New PAN Card or/and Changes or Correction in PAN Data' form available from any source mentioned in (a) above. The cost of application and processing fee is same as in the case of Form 49A.
- (d) Applicant will receive an acknowledgment containing a unique number on acceptance of this form. This **acknowledgement number** can be used for tracking the status of the application.
- (e) For more information / Application status enquiry contact:

Mode	Income-tax Department	NSDL e-Gov
Website	www.incometaxindia.gov.in	www.tin-nsdl.com
Call Center	1800-180-1961	020-27218080
Email ID		tininfo@nsdl.co.in
SMS		SMS NSDLPAN <space> Acknowledgement No. &amp; send to 57575 to obtain application status. For example → Type 'NSDLPAN 88101010101000' and send to 57575</space>
Address		INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.