

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES**

**Notification**

**New Delhi, the 23<sup>rd</sup> day of December, 2013**

S.O. 3794 (E)- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income –tax (19<sup>th</sup> Amendment) Rules, 2013.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,-

(i) in rule 114, for sub- rule (4), the following sub-rules shall be substituted, namely:-

“(4) The application, referred to in sub-rule (1) in respect of an applicant mentioned in column (2) of the Table below, shall be filled in the Form mentioned in column (3) of the said table, and shall be accompanied by the documents mentioned in column (4) thereof, as proof of identity, address and date of birth of such applicant:

TABLE

Sl. No.	Applicant	Form	Documents as proof of identity, address and date of birth
(1)	(2)	(3)	(4)
1.	Individual who is a citizen of India	49A	<p><b>(A) Proof of identity—</b></p> <p><b>(i) Copy of,—</b></p> <p>(a) elector’s photo identity card ; or</p> <p>(b) ration card having photograph of the applicant; or</p> <p>(c) passport; or</p> <p>(d) driving licence; or</p> <p>(e) arm’s license; or</p> <p>(f) AADHAR Card issued by the Unique Identification Authority of India; or</p> <p>(g) photo identity card issued by the Central Government or a State Government or a Public Sector Undertaking; or</p> <p>(h) Pensioner Card having photograph of the applicant;</p>

		<p>or</p> <p>(i) Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card; or</p> <p>(ii) certificate of identity in original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer, as the case may be; or</p> <p>(iii) bank certificate in original on letter head from the branch (along with name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant.</p> <p><b>Note:</b> 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><b>(B) Proof of address—</b></p> <p><b>(i) copy of the following documents of not more than three months old —</b></p> <p>(a) electricity bill; or</p> <p>(b) landline telephone or broadband connection bill; or</p> <p>(c) water bill; or</p> <p>(d) consumer gas connection card or book or piped gas bill; or</p> <p>(e) bank account statement or as per Note 1; or</p> <p>(f) depository account statement ; or</p> <p>(g) credit card statement; or</p> <p><b>(ii) copy of,—</b></p> <p>(a) post office pass book having address of the applicant; or</p> <p>(b) passport; or</p> <p>(c) passport of the spouse; or</p> <p>(d) elector's photo identity card; or</p> <p>(e) latest property tax assessment order; or</p> <p>(f) driving licence; or</p> <p>(g) domicile certificate issued by the Government; or</p> <p>(h) AADHAR Card issued by the Unique Identification Authority of India; or</p> <p>(p) allotment letter of accommodation issued by the Central Government or State Government of not more than three years old; or</p> <p>(q) property registration document; or</p>
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			<p>(iii) certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer, as the case may be; or</p> <p>(iv) employer certificate in original.</p> <p><b>Note 1.</b> In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-resident External bank account statements shall be the proof of address.</p> <p><b>Note 2:</b> 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><b>(C) Proof of date of birth – copy of,—</b></p> <p>(a) birth certificate issued by the Municipal Authority or any office authorised to issue Birth and Death Certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955); or</p> <p>(b) pension payment order; or</p> <p>(c) marriage certificate issued by Registrar of Marriages; or</p> <p>(d) matriculation certificate; or</p> <p>(e) passport; or</p> <p>(f) driving licence; or</p> <p>(g) domicile certificate issued by the Government; or</p> <p>(h) affidavit sworn before a magistrate stating the date of birth.</p>
2.	Hindu undivided family	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, address and date of birth.</p>
3.	Company registered in India	49A	Copy of Certificate of Registration issued by the Registrar of Companies.

4.	Firm (including Limited Liability Partnership) formed or registered in India	49A	(a) Copy of Certificate of Registration issued by the Registrar 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	<p><b>(i) Proof of identity :—</b>  (a) copy of Passport; or  (b) copy of person of Indian Origin card issued by the Government of India; or  (c) copy of Overseas Citizenship of India Card issued by Government of India; or  (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 authorised officials of overseas branches of Scheduled Banks registered in India.</p> <p><b>(ii) Proof of address:—</b>  (a) copy of Passport; or  (b) copy of person of Indian Origin card issued by the Government of India; or  (c) copy of Overseas Citizenship of India Card issued by Government of India; or  (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</p>

			<p>1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India; or</p> <p>(e) copy of bank account statement in the 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 authorised officials of overseas branches of Scheduled Banks registered in India; 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 authorised officials of overseas branches of Scheduled Banks registered in India; 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</p>

			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 authorised officials of overseas branches of Scheduled Banks registered in India; or (b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
11.	Association of persons (Trusts) formed 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 authorised officials of overseas branches of Scheduled Banks registered in India; 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 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 authorised officials of overseas branches of Scheduled Banks registered in India; or (b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.]

(5) The Director-General of Income-tax (Systems) shall specify the procedure and manner for the verification of documents filed along with the application in sub-rule (4) above, the formats and standards for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing of the application forms for allotment of permanent account number.”

(ii) in Appendix II, for Form No.49A and Form No.49AA, the following Forms shall be substituted, namely:-

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]**

Under section 139A of the Income Tax act, 1961

To avoid mistake (s), please follow the accompanying instructions and examples before filling up the form

Only 'Individuals'  
to affix recent  
photograph  
(3.5 cm x 2.5 cm)

Only 'Individuals'  
to affix recent  
photograph  
(3.5 cm x 2.5 cm)

Sign/ leftThumb impression across this  
photo

Signature/Left Thumb Impression

**Assessing officer (AO code)**

Area code	AO type	Range code	AO No.

Sir,

I/We hereby request that a permanent account number be allotted to me/us.

I/We give below necessary particulars:

**1 Full Name (Full expanded name to be mentioned as appearing in proof of identity/date of birth/address documents: initials are not permitted)**

Please select title,  as applicable  Shri  Smt.  Kumari  M/s

Last Name / Surname

First Name

Middle Name

**2 Abbreviation of the above name, as you would like it, to be printed on the PAN card**

**3 Have you ever been known by any other name?**  Yes  No *(please tick) as applicable*

If yes, please give that other name

Please select title,  as applicable  Shri  Smt.  Kumari  M/s

Last Name / Surname

First Name

Middle Name

**4 Gender (for Individual applicants only)**  Male  Female *(Please tick as applicable)*

**5 Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of individuals or Association of Persons**

Day      Month      Year  
         

**6 Father's Name (Only 'Individual' applicants: Even married women should fill in father's name only)**

Last Name / Surname

First Name

Middle Name

**7 Address**

**Residence Address**

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory      Pincode / Zip code      Country Name

**Office Address**

Name of office

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory  Pincode / Zip code  Country Name

**8 Address for Communication**  Residence  Office *(Please tick as applicable)*

**9 Telephone Number & Email ID details**

Country code  Area/STD Code  Telephone / Mobile number

Email ID

**10 Status of applicant**

Please select status,  as applicable

Individual  Hindu undivided family  Company  Partnership Firm  Government  
 Trusts  Body of Individuals  Local Authority  Artificial Juridical Persons  Association of Persons  Limited Liability Partnership

**11 Registration Number (for company, firms, LLPs, etc.)**

**12 In case of a citizen of India, then**

Please mention your AADHAAR number (if allotted)

**13 Source of Income**

Please select status,  as applicable

Salary  Capital Gains  
 Income from Business / Profession Business/Profession code  [For Code: Refer instructions]  Income from Other sources  
 Income from House property  No income

**14 Representative Assessee (RA)**

Full name, address of the Representative Assessee, who is assessable under the Income Tax Act in respect of the person, whose particulars have been given in the column 1-13.

Full Name (Full expanded name: initials are not permitted)

Please select title,  as applicable  Shri  Smt.  Kumari  M/s

Last Name / Surname

First Name

Middle Name

Address

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory  Pincode

**15 Documents submitted as Proof of Identity(POI) ,Proof of Address (POA) and Proof of Date of Birth**

I/We have enclosed  as proof of identity,   
 as proof of address and  as proof of date of birth

[Please refer to the instructions (as specified in Rule 114 of I.T. Rules, 1962) for list of mandatory certified documents to be submitted as applicable]

[Annexure A, Annexure B & Annexure C are to be used wherever applicable]

16 I/We , the applicant, in the capacity of



do hereby declare that what is stated above is true to the best of my/our information and belief.

Place

Date

D D M M Y Y Y Y

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Signature / Left Thumb Impression of Applicant (inside the box)

**Annexure -A**

*(Certificate to be used by a Member of Parliament/Member of Legislative Assembly/Municipal Councillor or  
Gazetted Officer under sub-rule (4) of rule 114 of the Income-tax Rules, 1962)*

*(Affix same photograph as  
affixed on PAN application  
form*

*(To be attested by issuing authority with his/her  
signature & rubber stamp appearing half on the  
photograph and half on the certificate)*

I hereby certify that I know Sh./Smt/Kum... ..  
son/daughter of .....and his/her personal particulars as given below  
are correct to the best of my knowledge and belief. I recommend issue of PAN card by the  
Income-tax Department to him/her.

Name	
Father's Name <small>(even in case of married ladies father's name is to be provided)</small>	
Date of Birth	
Residence Address <small>(if applicant has resided at more than one place during last one year then all such address with dates should be mentioned)</small>	
Office Address	
Previous Name <small>(in case of change in name)</small>	

**Details of issuer of certificate**

Office address with location

Office Seal

Date :

Place:

(Signature)

Full Name:

Designation:

Department/Organisation/Constituency:

Identity card No:

(Enclose a photocopy of I-card)

Telephone:

Mobile:

**Annexure -B**

*(Certificate to be used by the Employer on the letter head of the organisation/institution under sub-rule (4) of rule 114 of the Income-tax Rules, 1962)*

(Affix same photograph as  
affixed on PAN application  
form)

*(To be attested by issuing authority with his/her signature & rubber stamp appearing half on the photograph and half on the certificate)*

It is hereby certified that Sh./Smt/Kum... .. son/daughter of ..... is employed with us since ..... . He/She is presently working at the following address of the organisation:-

Office Address .....

.....

.....

The residential address of the applicant as verified by us is given below:

Residential Address .....

.....

.....

Registration Number of the Company/Institution etc.....

PAN of the Company/Institution:

**Details of the Individual issuing the certificate**

Full Name:

Designation:

PAN of the Individual:

Office address with location:

Telephone:

Mobile:

(Signature)

Office Seal

Date:

Place:

**Annexure -C**

*(Certificate of identification by Bank on the letter head of the bank under sub-rule (4) of rule 114 of the Income-tax Rules, 1962)*

*(Affix same photograph as affixed on PAN application form)*

*(To be attested by issuing authority with his/her signature & rubber stamp appearing half on the photograph and half on the certificate)*

This is to certify that Sh./Smt/Kum... .. son/daughter of ..... whose photograph is attested above is holding an account having account number ..... with this branch of the bank.

**Details of the Individual issuing the certificate**

Full Name:

Designation:

PAN of the Individual:

Office address with location:

Telephone:

(Signature)

Mobile:

Office Seal

Date:

Place:



Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory  Pincode / Zip code  Country Name

**8 Address for Communication**  Residence  Office *(Please tick as applicable)*

**9 Telephone Number & Email ID details**

Country code  Area / STD Code  Telephone / Mobile number

Email ID

**10 Status of applicant**

Please select status,  as applicable

Individual  Hindu undivided family  Company  Partnership Firm  Government  
 Trusts  Body of Individuals  Local Authority  Artificial Juridical Persons  Association of Persons  
 Limited Liability Partnership

**11 Registration Number (for company, firms, etc.)**

**12. Country of Citizenship**  **ISD Code of the Country of Citizenship**

**13 Source of Income**

Please select status,  as applicable

Salary   Capital Gains  
 Income from Business / Profession Business/Profession code  [For Code: Refer instructions]  Income from Other sources  
 Income from House property  No income

**14 Representative or Agent of the Applicant in India**

Full name, address of the Representative or Agent

Full Name (Full expanded name: initials are not permitted)

Please select title,  as applicable  Shri/Mr  Smt/Mrs  Kumari/Ms  M/s

Last Name / Surname

First Name

Middle Name

**Address**

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory  Pincode / Zip code

**15 Documents submitted as Proof of Identity(POI) and Proof of Address (POA)**

I/We have enclosed  as proof of identity,  as proof of address, and  as mandatory certified documents

*[Please refer to the instructions (as specified in Rule 114 of I.T. Rules, 1962) for list of mandatory certified documents to be submitted as applicable]*

**[Annexure 1 to be used wherever applicable]**

**16 KYC details\* [To be filled in by Foreign Institutional Investor or a Qualified Foreign Investor, as prescribed under the regulations issued by the Securities and Exchange Board of India (SEBI)]**

*["Control" as defined under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations,1997*

*"Beneficial owner" as defined in the para 5.1 of SEBI circular dated December 31, 2010 on Anti Money Laundering.]*

(a) In case of Individuals

Please select  as applicable

Marital Status  Single  Married  Divorced  Widow/Widower

Citizenship Status  I Foreigner  P Person of Indian origin  O Overseas citizen of India

In case of Foreigner, country of Citizenship

Occupation details  Private sector service  Public sector/Govt. service  Business  Professional  
 Agriculturist  Retired  Housewife  Student  Others

(b) In case of non individuals

Please select  as applicable

R Private Company  U Public Company  D Body Corporate

S Financial Institution  N Non Government Organization  C Charitable Organization

(c) Gross Annual Income - INR

Netwoth (Assets less liabilities) in INR

(d) In case of a Public Company, whether listed on a stock exchange

Yes  No

Please select  as applicable

If yes, then indicate name of the stock exchange

(e) In case of Non-individuals

Does it have few persons or persons of the same family holding beneficial ownership and control.

Yes  No

Please select  as applicable

["Control" :Control shall include the right to appoint majority of the directors or to control the management or policy decisions exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements or in any other manner

"Beneficial owner" means the natural person who ultimately owns or controls the applicant and/or the person on whose behalf a transaction is being conducted, and includes a person who exercises ultimate effective control over a juridical person]

(f) Is the entity involved / providing any of the following services

Please select  as applicable

Foreign exchange, Money Changer Services  Yes  No  
Gaming/Gambling/Lottery services (Casinos and Betting Syndicates)  Yes  No  
Money Lending, Pawning  Yes  No

(g) Whether the applicant or the applicant's authorised signatories/trustees/office bearers is

(i) a politically exposed person  Yes  No  
(ii) related to a politically exposed person  Yes  No

[For definition of politically exposed person refer to guidelines issued under the Prevention of Money Laundering Act (PMLA)]

(h) Taxpayer identification Number in the country of residence

17 I/We , the applicant, in the capacity of   
do hereby declare that what is stated above is true to the best of my/our information and belief.

Place

Date   
D D M M Y Y Y Y

Signature / Left Thumb Impression of Applicant (inside the box)

**Annexure-1**

*(Certification under sub-rule (4) of rule 114 of the Income-tax Rules, 1962 in case of individuals not being a Citizen of India & entities incorporated outside India filling form 49AA)*

This document \_\_\_\_\_ (type of document) has been certified by \_\_\_\_\_  
(name of certifying person) acting in the capacity of \_\_\_\_\_ at \_\_\_\_\_  
(place) on \_\_\_\_\_ (date).

Official Seal \_\_\_\_\_ Signature

Full Name, Address and Telephone number of the Overseas Bank Branch of Scheduled Bank  
registered \_\_\_\_\_ in \_\_\_\_\_ India

\_\_\_\_\_  
\_\_\_\_\_