

KNOW YOUR PAN STRUCTURE

What is PAN?

Permanent Account Number (PAN) is a ten-digit alphanumeric identifier, issued by Income Tax Department.

Each assessee (e.g. individual, firm, company etc.) is issued a unique PAN.

1-5 field are alpha(A to Z)

6-9 field are numeric(0-9)

10 field is alpha(A-Z)

1.Forth field of pan denotes assessee status :

- for individual="P"
- for Company="C"
- for Trust ="T"
- for partnership firm="F"
- Body of Individual:"B"
- Association of persons:"A"
- HUF="H"
- Local authority:"L"
- Govt.="G"
- judicial artificial person:"j"

2.Fifth field of PAN denotes NAME

- In case of individual: Surname/last name(as given in pan application)
- for ex. in case of Ram Kumar(individual)
- 5th field will be "K"
- **4th field will be "P"**
- **In case of Ram Kumar Gupta(Individual)**
- **5th field will be "G"**
- **4th field will be "P"**

3.In case of All Other Assessee (not confirmed for all the assessee)

- 5th field will be first letter of Name/first Name
- **for ex : In case of Suresh Jindal (HUF)(confirmed)**
- 5th field will be "S"(first letter of First name i.e Suresh)
- **4th field will be "H"(for Huf)**
- **for ex: in case of ABB LTD(confirmed)**
- **5th field will be "A"(first letter of First name)**
- **4th field will be "C"(for company)**