

Introduction

NSDL accepts PAN applications on behalf of Income Tax Department (since June 2004) through its chain of TIN-Facilitation Centres (TIN-FCs) and PAN centres set up across the country. Further, NSDL also provides a facility to apply for PAN over internet through its online facility.

Types of PAN applications

There are two types of applications:

1) Application for allotment of PAN (Form 49 A)

This application form should be used when the applicant has never applied for a PAN or does not have PAN allotted to him. Applicant may visit ITD's website www.incometaxindia.gov.in to find whether a PAN has been allotted to him or not.

2) 'Request for New PAN Card or/and Changes or Correction in PAN data'

This application form should be used when PAN has already been allotted to an applicant and

- A new PAN card is required or
- If data associated with the PAN (e.g. name of applicant /date of birth/address) is required to be updated in records of ITD. If there is any change in PAN data , it should be intimated to ITD by way of submitting the form 'Request for New PAN Card or/and Changes or Correction in PAN data'. A new PAN card bearing the same PAN but updated information is issued to applicant in such case.

How to apply

Applicant may either make an online application through this website or submit physical PAN Application to any TIN-FC or PAN centre of NSDL.

Applicants should go through the instructions and guidelines provided in the application form before filling the form.

Documents required

Applicant should ensure that the necessary supporting documents (as specified under Rule 114 of Income Tax Department) are submitted along with the application. The details of the documents required are also provided in the application form.

Where to get the physical application forms

Applicants may obtain the application forms from TIN-FCs, PAN centres, any other vendors providing such forms or can freely download the same from this website.

Communication

NSDL forwards the application details to ITD after digitization of the form submitted.

In case of application for allotment of PAN (Form 49A), a new PAN is allotted by ITD. NSDL prints the PAN card after allotment of PAN by ITD and dispatches the same along with an allotment letter to the respective applicant.

In case of 'Request for New PAN Card or/and Changes or Correction in PAN data' the application request is forwarded to ITD for update of the database and after confirmation from ITD, a new PAN card is printed and dispatched to the applicant.

All the communications are sent at the address mentioned as 'address for communication' in the form. Applicants, specifying valid e-mail ID in the application, are informed about the new PAN through e-mail in addition to the PAN allotment letter. Applicants are advised to mention their telephone number (preferably a mobile number) in the application. This ensures faster communication in case of any discrepancy in the application.

PAN Applications by Non Resident Indians

Guidelines for PAN applications by non residents

Status track

The applicants may track the status of their application using 15 digit unique Acknowledgment Number after three days of application using the status track facility. Alternatively, applicant may call TIN Call Centre on 020 – 2721 8080 to enquire about the status of application. The status of the PAN application can also be tracked by sending an SMS - PAN <your 15 digit acknowledgement number> to 57575 .

Fee

If the communication address is within India, the fee for processing of PAN application is ₹ 94 (₹ 85 +10.3% service tax).

If the communication address is outside India, the fee is ₹ 944 [(Application fee ₹ 85.00 + Dispatch Charges ₹ 771.00) + 10.3% service tax].

How soon a PAN card is dispatched

Normally 15 days are required to process the application, provided application is found to be in order (25 days in case of CR).

FILL INSTRUCTIONS

- (a) **Online PAN application is not available for:**
* **Government Organisations**
- (b) An applicant will fill Form 49A online and submit the form.
- (c) If there are any errors, rectify them and re-submit the form.
- (d) A confirmation screen with all the data filled by the applicant will be displayed.
- (e) The applicant may either edit or confirm the same.
- (f) On confirmation, an acknowledgment will be displayed. The acknowledgment will contain a unique 15-digit acknowledgment number.
- (g) **The applicant is requested to save and print this acknowledgment.**
- (h) 'Individual' applicants should affix a recent **colour** photograph (size 3.5 cm x 2.5 cm) in the space provided in the acknowledgment. The photograph should not be stapled or clipped to the acknowledgement. (The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the acknowledgment).
- (i) Signature / Left Thumb Impression should only be within the box provided in the acknowledgment. In case of applicants other than 'Individuals', the authorised signatory shall sign the acknowledgment

and affix the appropriate seal or stamp. **The signature should not be on photograph. If there is any mark on photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.**

- (j) Thumb Impression should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.
- (k) If communication Address is within India
- (a). The fee for processing PAN application is **Rs.94.00** (Rs.85.00 + 10.3% service tax).
- (b). Payment can be made either by
- Demand Draft
 - Cheque
 - Credit Card / Debit Card
 - Net Banking
- (c) If any of addresses i.e. office address or residential address is a foreign address, the payment can be made only by way of **Demand Draft payable at Mumbai.**
- (l) If communication Address is outside India
- (a). The fee for processing PAN application is **Rs.944.00** [(Application fee Rs.85.00 + Dispatch Charges Rs. 771.00) + 10.3% service tax].
- (b). Payment can be made only by way of **Demand Draft payable at Mumbai.**
- (c). At present the facility for dispatch of PAN cards outside India is available for a select list of countries. Applicants from other countries may contact NSDL at the contact details given in point (v) below.
- This point is not applicable if applicant is providing the representative assessee details in the point no.14 of application form*
- (m) Demand draft and cheque should be drawn in favour of '**NSDL - PAN**'.
- (n) Demand draft shall be payable at Mumbai and the acknowledgment number should be mentioned on the reverse of the demand draft.
- (o) Applicants making payment by cheque shall deposit a local cheque (drawn on any bank) with any HDFC Bank branch across the country (except Dahej). The applicant shall mention **NSDL PAN** on the deposit slip. List of HDFC Bank Branches.
- (p) **Credit card / Debit card / Net banking payment**

Persons authorised to make Credit card / Debit card / Net banking payment are as below:

Category of Applicant	Payment by Credit Card / Debit Card / Net Banking can be made by / for
Individual	Self, immediate family members (parents, spouse, children)
HUF	Karta of the HUF
Company	Any Director of the Company
Firm	Any Partner of the Firm
Association of Person(s) / Body of Individuals / Association of Person(s) Trust / Artificial Juridical Person / Local Authority	Authorised Signatory covered under section 140 of Income Tax Act, 1961

Applicants making credit card / debit card payment will be charged an additional surcharge of Rs.5.00 by the bank providing payment gateway facility.

Applicants making payment through Net Banking facility will be charged an additional surcharge of Rs.4.00 + service tax for payment gateway facility.

On successful credit card / debit card / net banking payment acknowledgment will be displayed. Applicant shall save and print the acknowledgment and send to NSDL as mentioned in point (q) & (r) below.

- (q) The acknowledgment duly signed, affixed with photograph (in case of 'Individuals') alongwith Demand Draft, if any, and proof of identity (name in the application should be same as in the proof of identity) & proof of address (Individuals, HUFs, Body of Individuals, Association of Persons & Artificial Juridical Person should provide proof of address of residence stated in the application) as specified in the application form is to be sent to NSDL at '**Income Tax PAN Services Unit, National Securities Depository Limited, 3rd floor, Sapphire Chambers, Near Baner Telephone Exchange, Baner, Pune - 411045**'.
- (r) Superscribe the envelope with 'APPLICATION FOR PAN - Acknowledgment Number' (e.g. '**APPLICATION FOR PAN - 881010100000097**').
- (s) Your acknowledgment, Demand Draft, if any, and proofs, should reach NSDL within 15 days from the date of online application.
- (t) Applications received with demand draft or cheque as mode of payment shall be processed only on receipt of relevant proofs and realisation of payment.
- (u) For more information
 - Call TIN Call Centre at 020 - 27218080; Fax: 020 - 27218081
 - e-mail us at: tininfo@nsdl.co.in <mailto:tininfo@nsdl.co.in>
 - SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status.
 - Write to: INCOME TAX PAN SERVICES UNIT (Managed by National Securities Depository Limited), 3rd floor, Sapphire Chambers, Near Baner Telephone Exchange, Baner, Pune - 411045

DETAILED INSTRUCTIONS FOR FILLING FORM 49A

- (a) Form to be filled in English only.
- (b) Fields marked by asterisk (*) are mandatory.
- (c) The applicant shall leave a blank space after each word/number/punctuation mark in a field.
- (d) 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 the form for 'Request for New PAN Card or/and Changes or Correction in PAN Data'.
- (e) Applicants are required to provide their Ward/Circle, Range and Commissioner details alongwith AO Code details in the application. These details can be obtained either from the Income Tax Office or an applicant can search for the same by selecting the appropriate option using the details provided in the form.

Item No.	Item Details	Instructions for filling the form																																																																																																																																																																																														
1	Full Name	Please select appropriate title. Do not use abbreviations and initials in first and last name. For example, Poonam Ravi Narayan should be written as: Last Name/Surname First Name Middle Name NARAYAN POONAM RAVI Allowed two characters initials in surname, first name, middle name & father's name of applicant are mentioned below. <table border="1"> <tr> <td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>B</td><td>B</td><td>B</td><td>B</td><td>C</td><td>C</td><td>D</td><td>D</td><td>D</td><td>E</td><td>E</td><td>E</td><td>E</td><td>F</td><td>F</td><td>F</td><td>F</td></tr> <tr> <td>H</td><td>I</td><td>L</td><td>N</td><td>O</td><td>R</td><td>S</td><td>E</td><td>I</td><td>O</td><td>P</td><td>H</td><td>Y</td><td>A</td><td>E</td><td>O</td><td>E</td><td>K</td><td>M</td><td>S</td><td>A</td><td>E</td><td>K</td><td>U</td></tr> <tr> <td>G</td><td>G</td><td>G</td><td>H</td><td>H</td><td>H</td><td>H</td><td>I</td><td>I</td><td>IL</td><td>IN</td><td>J</td><td>JI</td><td>J</td><td>J</td><td>J</td><td>K</td><td>K</td><td>K</td><td>K</td><td>K</td><td>K</td><td>K</td><td>K</td></tr> <tr> <td>I</td><td>O</td><td>U</td><td>A</td><td>E</td><td>U</td><td>O</td><td>D</td><td>K</td><td></td><td></td><td>E</td><td></td><td>O</td><td>R</td><td>U</td><td>A</td><td>C</td><td>E</td><td>H</td><td>I</td><td>J</td><td>O</td><td>S</td></tr> <tr> <td>K</td><td>L</td><td>LI</td><td>L</td><td>L</td><td>M</td><td>M</td><td>N</td><td>N</td><td>O</td><td>O</td><td>O</td><td>PI</td><td>P</td><td>Q</td><td>R</td><td>S</td><td>S</td><td>SI</td><td>S</td><td>S</td><td>T</td><td>TI</td><td>T</td></tr> <tr> <td>U</td><td>E</td><td></td><td>O</td><td>U</td><td>A</td><td>U</td><td>A</td><td>G</td><td>H</td><td>M</td><td>N</td><td></td><td>T</td><td>I</td><td>U</td><td>A</td><td>E</td><td></td><td>M</td><td>U</td><td>A</td><td></td><td>O</td></tr> <tr> <td>T</td><td>U</td><td>U</td><td>W</td><td>W</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>ZI</td><td colspan="11"></td></tr> <tr> <td>U</td><td>R</td><td>L</td><td>O</td><td>U</td><td>E</td><td>H</td><td>I</td><td>J</td><td>O</td><td>U</td><td></td><td colspan="11"></td></tr> </table> Applicants other than 'Individuals', must ignore above instructions. For example: Name of the Company NATIONAL SECURITIES DEPOSITORY LIMITED HUFs shall mention HUF after their full name. For example: Name of HUF MANOJ MAFATLAL DAVE (HUF) In case of Company, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' or 'Limited' only. In case of sole proprietorship concern, the sole proprietor should use/apply PAN in his/her personal name. Name should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.	A	A	A	A	A	A	A	B	B	B	B	C	C	D	D	D	E	E	E	E	F	F	F	F	H	I	L	N	O	R	S	E	I	O	P	H	Y	A	E	O	E	K	M	S	A	E	K	U	G	G	G	H	H	H	H	I	I	IL	IN	J	JI	J	J	J	K	K	K	K	K	K	K	K	I	O	U	A	E	U	O	D	K			E		O	R	U	A	C	E	H	I	J	O	S	K	L	LI	L	L	M	M	N	N	O	O	O	PI	P	Q	R	S	S	SI	S	S	T	TI	T	U	E		O	U	A	U	A	G	H	M	N		T	I	U	A	E		M	U	A		O	T	U	U	W	W	Y	Y	Y	Y	Y	Y	ZI												U	R	L	O	U	E	H	I	J	O	U												
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2	Name you would like printed on the card	Individual applicants are allowed to provide abbreviated 'Name to be printed on the card'. The abbreviated name should necessarily contain the expanded last name. For example: Last Name/Surname First Name Middle Name JAIN VISHAL KUMAR can be written as, VISHAL KUMAR JAIN V. K. JAIN VISHAL K. JAIN For Non - Individual applicants, this should be same as last name field in																																																																																																																																																																																														

		Item No.1 above. Name you would like printed on the card should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.
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. Title should be equal to the title as mentioned in Item No. 1. Instructions in Item No.1 with respect to name apply here.
4	Father's Name	Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here. Married women applicants should give only father's name and not husband's name. Father's Name should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.
5	Address - Residential and Office	R - Residential Address: (1) It is mandatory for Individuals / HUF / Body of Individuals / Association of Persons and Artificial Juridical Person to mention residential address and provide proof of the same. (2) Out of first four fields, applicant must fill up atleast two fields. (3) Town/City/District, State/Union Territory and PIN are mandatory. (4) If the applicant wants to enter foreign address here, option for "outside India" should be selected from the drop down list in the field of "State/Union Territory". Applicant should select the name of the country and enter the ZIP code as applicable. (5) Applicants other than Individuals / HUF / Body of Individuals / Association of Persons and Artificial Juridical Person will leave this field (Residential address) blank. O - Office Address: (1) In case of Individuals / HUF / Body of Individuals / Association of Persons and Artificial Juridical Person, if Item No.6 (Address for Communication) is selected as "O" then Office Address is mandatory. (2) Office name and address is mandatory in case of Individuals having source of income as salary [Item No.13 (a)]. (3) In case of Firm, Company, Local Authority and Association of Persons (Trust), name of office and address is mandatory. (4) For all categories of applicants, out of first four fields, at least two fields are mandatory. (5) Town/City/District, State/Union Territory and PIN are mandatory (6) If the applicant wants to enter foreign address here, option for "outside India" should be selected from the drop down list in the field of "State/Union Territory". Applicant should select the name of the country and enter the ZIP code as applicable.

		(7) If applicant is engaged in a business / profession [falling under codes 9, 10, 12, 13, 15, 17 to 20 - refer Item No. 13(b)] and the area code mentioned is MUM, then it is mandatory to provide office address. (8)In case of Individual and HUF if Item No.6 (Address for Communication) is selected as "O" then Proof of Office Address along with Proof of residential address is mandatory w.e.f. applications made on and after 1st November 2009. NEW																				
6	Address for Communication	'R' means Residence and 'O' means Office. All future communication will be sent at the address indicated in this field.																				
7	Telephone Number and e-mail ID	(1) If Telephone Number is mentioned, STD Code is mandatory. (2) In case of mobile number, country code should be mentioned as STD Code. ISD/STD Code Tel. No. <table border="1"> <tr> <td>9</td><td>1</td><td></td><td></td><td></td><td></td><td></td> <td>9</td><td>8</td><td>2</td><td>0</td><td>0</td><td>1</td><td>1</td><td>1</td><td>1</td><td>5</td><td></td><td></td><td></td> </tr> </table> Where '91' is the country code of India. However, In case of WLL mobiles (e.g. Reliance, TATA Indicom, etc.), STD Code should be mentioned. (3) It is suggested that applicants mention their telephone number so that they can be contacted in case of any discrepancy in the application form. (4) NRI /Foreign National should mention the ISD code of their respective country and City code as applicable in the space provided for ISD/STD code. e.g. Person staying in Chicago should write 1312 in the ISD/STD code text box.(1 is ISD code of USA and 312 is City code of Chicago). (5) Applicants must provide their valid e-mail ID for receiving PAN through e-mail.	9	1						9	8	2	0	0	1	1	1	1	5			
9	1						9	8	2	0	0	1	1	1	1	5						
8	Sex	This field is mandatory for Individuals.																				
9	Status of Applicant	This field is mandatory for all categories of applicants.																				
10	Date of Birth / Incorporation / Agreement / Partnership or Trust Deed / Formation of	Date cannot be a future date. Date 2nd August 1975 should be written as <table border="1"> <tr> <td>0</td><td>2</td> <td>0</td><td>8</td> <td>1</td><td>9</td><td>7</td><td>5</td> </tr> </table> DD MM YYYY Relevant date for different category of applicants is: Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Person: Date of Formation/Creation; Association of Persons(Trusts):Date of Creation of Trust Deed; Partnership Firms: Date of Partnership Deed; HUFs: date of Creation HUF and for ancestral HUF, date can be 01-01-0001	0	2	0	8	1	9	7	5												
0	2	0	8	1	9	7	5															

	Body of Individuals / Association of Persons	where the date of creation is not available.
11	Registration Number	Not applicable to Individuals and HUFs. Mandatory for 'Company'. Company should mention registration number issued by the Registrar of Companies. Other applicants may mention registration number issued by any State or Central Government Authority.
12	Citizen of India	This field is mandatory for all categories of applicants.
13 (a)	Salaried Employee	Mandatory field in case of salaried employee and Name of Organisation should be mentioned.
13 (b)	Nature and Code of Business/Profession	This field should be specified if applicant is not covered under 13 (a) or 13 (c) by selecting appropriate option from the drop-down list.
13 (c)	Others	This field should be specified if applicant is not covered under 13 (a) or 13 (b) by selecting appropriate option from the drop-down list.
14	Name and address of Representative Assessee	Section 160 of Income Tax Act, 1961 provides that any assessee can be represented through <u>Representative Assessee</u> . Proof of Identity and Proof of Address has to be submitted for the Representative Assessee details mentioned. Foreign Non-Individual entities having no office of their own in India may additionally mention their own name and care of address of their tax consultant in India in this column for the purpose of communication address. This should be supported by Power of Attorney in favour of the tax consultant duly notarised or attested by Indian Embassy/High Commission or Consulate located in the country. Name of Representative Assessee should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.
15	Proof of Identity and Address	Select appropriate proof of identity and address from the relevant drop-down list provided in the form. Documents submitted should be in the name of the applicant as mentioned in item no. 1 of the application form. In case of minor, proofs of any of the parents or guardian shall be deemed to be the proof of identity and address. In case of HUF, proofs of the Karta of the HUF shall be deemed to be the proof of identity and address.
16	Other	If applicant selects 'copy of depository account' as proof of identity or proof of

	Details: Depository Account	address, it is mandatory to fill in Depository Account Details.
17	Payment Details	An applicant has an option of making payment either by demand draft, cheque or Credit Card / Debit Card / Net Banking (Payment details are mentioned in guidelines)
18	Signature/ Left thumb impression	Application must be signed by applicant. Representative Assessee must sign the application if the applicant is minor/ deceased/ idiot/ lunatic/ mentally retarded.

Documents to be submitted as Proof of Identity and Address

I For Individuals

- a) Individual applicants should provide proof of residential address.
- b) If the applicant is a minor (i.e. below 18 years of age at the time of application), any of the documents as per the lists specified below of any of the parents/ guardian of such minor shall be deemed to be the proof of identity and address of the applicant.

1. Citizen of India located in India at the time of application for PAN

Proof of Identity		Copy of any of the following:
	1	School leaving certificate
	2	Matriculation certificate
	3	Degree of a recognised educational institution
	4	Depository account statement
	5	Credit card statement
	6	Bank account statement/ bank pass book
	7	Water bill
	8	Ration card
	9	Property tax assessment order
	10	Passport
	11	Voters Identity Card
	12	Driving License
	13	Certificate of identity signed by Member of Parliament or Member of

	Legislative Assembly or Municipal Councilor or Gazetted Officer.
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Proof of Address	Copy of any of the following
	1 Electricity bill*
	2 Telephone bill*
	3 Depository account statement*
	4 Credit card statement*
	5 Bank account statement/bank pass book*
	6 Rent receipt*
	7 Employer certificate*
	8 Passport
	9 Voters Identity card
	10 Property tax assessment order
	11 Driving License
	12 Ration card
	13 Certificate of address signed by Member of Parliament or Member of Legislative Assembly or Municipal Councilor or Gazetted Officer.
	* documents submitted as proof of address for serial numbers 1 to 7 should not be more than six months old from the date of application.

2. Citizen of India located outside India at the time of application for PAN

Proof of Identity	Copy of passport
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Proof of Address	Copy of any of the following
	1 Copy of passport
	2 Copy of bank account statement in country of residence
	3 Copy of NRE bank account statement **

3. Foreign Citizen located in India at the time of application for PAN

Proof of Identity	Copy of any of the following
	1 Copy of passport
	2 Copy of Person of Indian Origin (PIO) card issued by Government of India

Proof of Address	Copy of any of the following
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	1	Copy of passport
	2	Copy of bank account statement in India
	3	Residential permit issued by the State Police Authorities
	4	Registration certificate issued by the Foreigner's Registration Officer
	5	Copy of Person of Indian Origin(PIO) card issued by Government of India
	6	Copy of NRE bank account statement**
	7	Copy of Visa application to Indian authorities and Copy of Visa granted and Copy of appointment letter/contract from Indian Company and Certificate (in original) of Indian address issued by employer***
		*** The certificate should be on employer's letterhead mentioning PAN of the employer. Copy of PAN card for the PAN mentioned in the employer's certificate should be submitted.

Note: If the applicant has provided an Indian office address, then all the following five documents are mandatory along with any of the first six above mentioned documents:-

1. Copy of Visa application to Indian authorities and
2. Copy of Visa granted and
3. Copy of appointment letter/contract from Indian Company and
4. Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer.
5. Copy of PAN card for the PAN mentioned in the employer's certificate.

4. Foreign Citizen located outside India at the time of application for PAN

Proof of Identity	1	Copy of passport
	2	Copy of other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
	3	Copy of Person of Indian Origin(PIO)card issued by Government of India

Proof of Address		Copy of any of the following
	1	Copy of passport
	2	Copy of other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
	3	Copy of bank account statement in country of residence, duly attested by Indian Embassy/High Commission/Consulate/Apostille in the country where applicant is located
	4	Copy of Person of Indian Origin (PIO) card issued by Government of India
	5	Copy of NRE bank account statement**

	** showing at least two customer induced transactions in last six months period and duly attested by Indian Embassy / Consular office / Highcommission or Apostille or by the manager of the bank in which the account is held. The applicant may be a joint holder.
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II For Categories other than Individuals

i.e. Firm, BOI, HUF, AOP, AOP(Trust), Local Authority, Company, Artificial Juridical Person

1. Having office of their own in India

Proof of Identity and Address	
HUF	Any document prescribed in the case of individuals in respect of Karta of the HUF.
Company	Copy of Certificate of Registration issued by Registrar of Companies.
Firms	Copy of Certificate of Registration issued by Registrar of Firms or Copy of Partnership Deed.
AOP (Trusts)	Copy of Trust Deed or Copy of Certificate of Registration issued by Charity Commissioner.
AOP/BOI/Local Authority/Artificial Juridical Person	Copy of Agreement or Copy of Certificate of Registration issued by Charity Commissioner or Registrar of Co-operative 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.

2. Having no office of their own in India

Proof of Identity and Address		Copy of any of the following
	a)	Copy of registration certificate of the respective country duly attested by Indian Embassy/ Consulate/ High Commission/ Apostille in the country where applicant is located.
	b)	Copy of certificate of registration with the competent authority in India
	c)	Copy of approval issued by the competent authority in India
	d)	Copy of the accompanying documents alongwith the approval issued by competent authority in India

	e) Copy of the application (duly acknowledged) made by the applicant before the competent authority in India
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Documents to be submitted as Proof of Identity and Address

I For Individuals

- a) Individual applicants should provide proof of residential address.
- b) If the applicant is a minor (i.e. below 18 years of age at the time of application), any of the documents as per the lists specified below of any of the parents/ guardian of such minor shall be deemed to be the proof of identity and address of the applicant.

1. Citizen of India located in India at the time of application for PAN

Proof of Identity		Copy of any of the following:
	1	School leaving certificate
	2	Matriculation certificate
	3	Degree of a recognised educational institution
	4	Depository account statement
	5	Credit card statement
	6	Bank account statement/ bank pass book
	7	Water bill
	8	Ration card
	9	Property tax assessment order
	10	Passport
	11	Voters Identity Card
	12	Driving License
	13	Certificate of identity signed by Member of Parliament or Member of Legislative Assembly or Municipal Councilor or Gazetted Officer.

Proof of Address		Copy of any of the following
	1	Electricity bill*
	2	Telephone bill*
	3	Depository account statement*
	4	Credit card statement*
	5	Bank account statement/bank pass book*
	6	Rent receipt*
	7	Employer certificate*
	8	Passport
	9	Voters Identity card

	10	Property tax assessment order
	11	Driving License
	12	Ration card
	13	Certificate of address signed by Member of Parliament or Member of Legislative Assembly or Municipal Councilor or Gazetted Officer.
		* documents submitted as proof of address for serial numbers 1 to 7 should not be more than six months old from the date of application.

2. Citizen of India located outside India at the time of application for PAN

Proof of Identity		Copy of passport
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Proof of Address		Copy of any of the following
	1	Copy of passport
	2	Copy of bank account statement in country of residence
	3	Copy of NRE bank account statement **

3. Foreign Citizen located in India at the time of application for PAN

Proof of Identity		Copy of any of the following
	1	Copy of passport
	2	Copy of Person of Indian Origin (PIO) card issued by Government of India

Proof of Address		Copy of any of the following
	1	Copy of passport
	2	Copy of bank account statement in India
	3	Residential permit issued by the State Police Authorities
	4	Registration certificate issued by the Foreigner's Registration Officer
	5	Copy of Person of Indian Origin(PIO) card issued by Government of India
	6	Copy of NRE bank account statement**
	7	Copy of Visa application to Indian authorities and Copy of Visa granted and Copy of appointment letter/contract from Indian Company and Certificate (in original) of Indian address issued by employer***
		*** The certificate should be on employer's letterhead mentioning PAN of the employer. Copy of PAN card for the PAN mentioned in the employer's certificate should be submitted.

Note: If the applicant has provided an Indian office address, then all the following five documents are mandatory along with any of the first six above mentioned documents:-

1. Copy of Visa application to Indian authorities and
2. Copy of Visa granted and
3. Copy of appointment letter/contract from Indian Company and
4. Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer.
5. Copy of PAN card for the PAN mentioned in the employer's certificate.

4. Foreign Citizen located outside India at the time of application for PAN

Proof of Identity	1	Copy of passport
	2	Copy of other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
	3	Copy of Person of Indian Origin(PIO)card issued by Government of India

Proof of Address		Copy of any of the following
	1	Copy of passport
	2	Copy of other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
	3	Copy of bank account statement in country of residence, duly attested by Indian Embassy/High Commission/Consulate/Apostille in the country where applicant is located
	4	Copy of Person of Indian Origin (PIO) card issued by Government of India
	5	Copy of NRE bank account statement**
		** showing at least two customer induced transactions in last six months period and duly attested by Indian Embassy / Consular office / Highcommission or Apostille or by the manager of the bank in which the account is held. The applicant may be a joint holder.

II For Categories other than Individuals

i.e. Firm, BOI, HUF, AOP, AOP(Trust), Local Authority, Company, Artificial Juridical Person

1. Having office of their own in India

Proof of Identity and	
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Address		
HUF		Any document prescribed in the case of individuals in respect of Karta of the HUF.
Company		Copy of Certificate of Registration issued by Registrar of Companies.
Firms		Copy of Certificate of Registration issued by Registrar of Firms or Copy of Partnership Deed.
AOP (Trusts)		Copy of Trust Deed or Copy of Certificate of Registration issued by Charity Commissioner.
AOP/BOI/Local Authority/Artificial Juridical Person		Copy of Agreement or Copy of Certificate of Registration issued by Charity Commissioner or Registrar of Co-operative 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.

2. Having no office of their own in India

Proof of Identity and Address		Copy of any of the following
	a)	Copy of registration certificate of the respective country duly attested by Indian Embassy/ Consulate/ High Commission/ Apostille in the country where applicant is located.
	b)	Copy of certificate of registration with the competent authority in India
	c)	Copy of approval issued by the competent authority in India
	d)	Copy of the accompanying documents alongwith the approval issued by competent authority in India
	e)	Copy of the application (duly acknowledged) made by the applicant before the competent authority in India

CHANGE IN PAN APPLICATION**Online Application for Request for New PAN Card Or/ And Changes Or Correction in PAN Data (PAN Change Request Form)****Guidelines****I STEPS FOR ONLINE APPLICATION**

- (a) **Online PAN Change Request is not available for:**
* **Government Organisations**
- (b) Applicant will fill PAN Change Request Form online and submit the form.
- (c) If the data submitted fails in any format level validation, a response indicating the error(s) will be displayed on the screen.
- (d) The applicant shall rectify the error(s) and re-submit the form.
- (e) If there are no format level error(s) a confirmation screen with data filled by the applicant will be displayed.
- (f) If the applicant requires any amendment to this data, it can choose the edit option, else it shall choose the confirm option.
- (g) **For Changes or Correction in PAN data**, fill all mandatory fields (marked with *) of the Form and select the corresponding box on left margin of appropriate field where correction is required.
- (h) If the application is **for re-issuance of a PAN card without any changes in PAN related data of the applicant**, fill all fields in the Form but do not select any box on left margin.
- (i) In case of either a request for Change or Correction in PAN data or request for re-issuance of a PAN Card without any changes in PAN data, the address for communication will be updated in the ITD database using address for communication provided in the application.
- (j) **For Cancellation of PAN**, fill all mandatory fields in the Form, enter PAN to be cancelled in Item No.10 of the Form and select the check box on left margin. PAN to be cancelled should not be same as PAN (the one currently used) mentioned at the top of the Form.

II PAYMENT

- (k) If communication Address is within India
 - (a). The fee for processing PAN application is **Rs.94.00** (Rs.85.00 + 10.3% service tax).
 - (b). Payment can be made either by

- Demand Draft

- Cheque

- Credit Card / Debit Card

- Net Banking

(c) If any of addresses i.e. office address or residential address is a foreign address, the payment can be made only by way of **Demand Draft payable at Mumbai**.

(l) If communication Address is outside India

(a). The fee for processing PAN application is **Rs.944.00** [(Application fee Rs.85.00 + Dispatch Charges Rs. 771.00) + 10.3% service tax].

(b). Payment can be made only by way of **Demand Draft payable at Mumbai**.

(c). At present the facility for dispatch of PAN cards outside India is available for a select list of countries. Applicants from other countries may contact NSDL at the contact details given in point (V) below.

(m) Demand draft / cheque shall be in favour of '**NSDL - PAN**'.

(n) **Name of the applicant and the acknowledgment number should be mentioned on the reverse of the demand draft / cheque.**

(o) Demand draft shall be payable at Mumbai, to be sent to NSDL.

(p) Applicants making payment by cheque shall deposit a local cheque (drawn on any bank) with any HDFC Bank branch across the country (except Dahej). The applicant shall mention **NSDL PAN** on the deposit slip. List of HDFC Bank branches.

(q) **Credit card / Debit card / Net banking payment**

Persons authorised to make credit card / debit card / net banking payment are as below:

Category of Applicant	Payment by Credit Card / Debit Card / Net Banking can be made by / for
Individual	Self, immediate family members (parents, spouse, children)
HUF	Karta of the HUF
Company	Any Director of the Company
Firm	Any Partner of the Firm
Association of Person(s) / Body of Individuals / Association of Person(s)	Authorised Signatory covered under section 140 of Income Tax Act, 1961

Trust / Artificial Juridical Person / Local Authority	
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Applicants making credit card / debit card payment will be charged an additional surcharge of Rs.5.00 by the bank providing payment gateway facility.

Applicants making payment through Net Banking facility will be charged an additional surcharge of Rs.4.00 + service tax for payment gateway facility.

On successful credit card / debit card / net banking payment, acknowledgment will be displayed. Applicant shall save and print the acknowledgment and send it to NSDL as mentioned in point '**IV - Mode of Submission of Documents**' below.

(r) Applicant shall select appropriate mode of payment and fill relevant details in the application.

III ACKNOWLEDGMENT

(s) On confirmation, and in case of credit card / debit card / net banking payment (on successful payment) an acknowledgment screen will be displayed. The acknowledgment consists of:

- A 15-digit unique acknowledgment number
- Category of applicant
- Permanent Account Number (PAN)
- Name of applicant
- Father's Name (in case of 'Individual')
- Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals/Association of Persons
- Address for Communication
- Space for Photograph (in case of 'Individual')
- Payment Details
- Space for Signature
- Details of Proof of Identity and Address

Acknowledgment will also indicate fields in which change/correction is requested.

- (t) **Applicant shall save and print this acknowledgment.**
- (u) 'Individual' applicants making a "PAN Change Request Application" should affix a recent **colour** photograph (3.5 cm x 2.5 cm) in the space provided in the acknowledgment. The photograph should not be stapled or clipped to the acknowledgment. (The clarity of the image on PAN card will depend on the quality and clarity of the photograph affixed on the form).
- (v) Signature / left thumb impression should only be within the box provided in the acknowledgment. **The signature should not be on the photograph. If there is any mark on the photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.**
- (w) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or Gazetted Officer, under official seal and stamp.

IV MODE OF SUBMISSION OF DOCUMENTS

- (x) The acknowledgment duly signed, affixed with photograph (in case of 'Individuals') alongwith demand draft/cheque, if any, proof of existing PAN, proof of identity & address as specified in the application alongwith any other relevant proof as specified (in Item No.IV - Documents to be submitted alongwith the application) is to be sent to NSDL at '**National Securities Depository Limited, 3rd floor, Sapphire Chambers, Near Baner Telephone Exchange, Baner, Pune - 411045**'.
- (y) Superscribe the envelope with 'APPLICATION FOR PAN CHANGE REQUEST-Acknowledgment Number' (e.g. '**APPLICATION FOR PAN CHANGE REQUEST-881010200000097**').
- (z) Your acknowledgment, demand draft/cheque, if any, and proofs, should reach NSDL within 15 days from the date of online application.
- (aa Applications received with demand draft or cheque as mode of payment shall be processed only on receipt of relevant proofs and realisation of payment.
- (ab Applications received with credit card / debit card / net banking as mode of payment shall be processed on receipt of relevant documents (acknowledgment and proofs).

V CONTACT US

- (ac) For more information
- Call TIN Call Centre at 020 - 27218080
 - Fax: 020-27218081
 - e-mail us at: tininfo@nsdl.co.in
 - SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status.

- Write to: INCOME TAX PAN SERVICES UNIT (Managed by National Securities Depository Limited), 3rd floor, Sapphire Chambers, Near Baner Telephone Exchange, Baner, Pune - 411045

Important information for persons making application for a new PAN card / corrections (Request for Reprint of PAN Card or/ And Changes Or Correction in PAN Data)

Do's and Don'ts

Do's	Don'ts
1. Do use form <u>Request for New PAN Card Or/ And Changes Or Correction in PAN Data</u> for reprint of PAN card or for making changes/correction in PAN data. 2. Do fill the application in block letters in English and preferably with black ink. 3. Do paste a recent colour photograph (size 3.5 cm X 2.5 cm). 4. Do provide the signature within the box. 5. Do mention correct PAN. 6. If thumb impression is put on the application form, do get the thumb impression attested by Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp. 7. Do attach Proof of Identity (POI) and Proof of Address (POA) as per <u>Rule 114 (4)</u> of Income Tax Rules, 1962. 8. Do make sure that, the Name mentioned in application matches exactly with name mentioned in POI and (POA). 9. Do tick the column where change is required. 10. Do provide proof to support the requested change. 11. Do write the complete postal address in the application with landmark. 12. Do mention correct pin code in the address field. 13. Do mention telephone number / e mail id. 14. Do attach proof of PAN (copy of PAN	1. Do not overwrite or make corrections by canceling any data in the application. 2. Do not pin or staple the photograph. 3. Do not sign across the box (i.e. signature should not be spread outside the box). 4. Do not provide POI and POA which is not in the name of applicant. 5. Do not write any details (date, designation, rank, etc.) along with the signature in the box. Do not mention Husband's name in the Father's Name column. 6. Do not use initials in first and last name field.

card or PAN allotment letter issued by Income Tax Department, if any.) with the application.	
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For further assistance -

- Call TIN Call Centre at 020 - 27218080

- e-mail us at: tininfo@nsdl.co.in

- For tracking the Status of application log on to <https://tin.tin.nsdl.com/pan/index.html>

- Write to: National Securities Depository Limited, 3rd floor, Sapphire Chambers,
Near Baner Telephone Exchange, Baner, Pune - 411045

- SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status.

ONLINE APPLICATION FOR PAN

Request For New PAN Card Or/And Changes Or Correction in PAN Data

*Fields marked with * (asterisk) are mandatory. . To avoid mistake(s), please refer [guidelines](#) and [instructions](#) .*

☐	* Whether citizen of India	Yes ☐	No ☐	
☐	* Permanent Account Number (PAN)			
☐	* 1. Name			
	Title	Shri ☐	Smt. ☐	Kumari ☐
		M/s ☐		
	Last Name/Surname	First Name	Middle Name	
	* Name as you would like it printed on the card			
☐	* 2. Father's Name (Even married women should give father's name only)			
	Last Name/Surname	First Name	Middle Name	
☐	* 3. Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals/ Association of Persons	DD	MM	YYYY
☐	* 4. Sex	Male ☐	Female ☐	
☐	5. Photo Mismatch			
☐	6. Signature Mismatch			
☒	* 7. Address for Communication	Residential ☐	Office ☐	
	Office Name (to be filled only in case of office address)			
	Flat/Door/Block No.			
	Name of Premises/Building/Village			
	Road/Street/Lane/Post Office			
	Area/Locality/Taluka/Sub-Division			

Town/City/District			
State/Union Territory			
PIN <i>(Indicating PIN is mandatory)</i>			
Country			
Zip			
☐	8. If you desire to update your other address also, give required details.		
Office Name <i>(to be filled only in case of office address)</i>			
Flat/Door/Block No.			
Name of Premises/Building/Village			
Road/Street/Lane/Post Office			
Area/Locality/Taluka/Sub-Division			
Town/City/District			
State/Union Territory			
PIN <i>(Indicating PIN is mandatory)</i>			
Country			
Zip			
☐	* 9. Telephone No.	STD/ISD Code	Tel. No.
	e-mail ID		
☐	10. Mention other Permanent Account Numbers (PANs) inadvertently allotted to you		
	PAN1		PAN2
	PAN3		PAN4

I _____, the applicant, do hereby declare that what is stated above is true to the best of my information and belief. I have enclosed (number of documents) in support of proposed changes/corrections.	
DD MMYYYY Verified today, the 01 -06 -2011	
I/We have enclosed -- Please Select -- as proof of identity and -- Please select -- as proof of address and as proof of PAN allotted.	
Other Details	
1. Depository Account Details	
DP ID:	Client ID:
2. Payment Details	
Demand Draft/Cheque (in favour of 'NSDL - PAN' for Rs.94.00)	
☐ Demand Draft number Amount Rs.94.00	Dated DD MM YYYY
Drawn On payable at Mumbai.	
OR	
Cheque number Rs.94.00	Dated DD MM YYYY Amount
☐ Drawn On Bank, deposited at HDFC Bank, Branch at location (city/town).	
☐ Credit Card / Debit Card (Rs.94.00)	
☐ Net Banking (Rs.94.00) List of Banks available	
SUBMIT	