

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY,
PART II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

Notification

New Delhi, the 17th day of October, 2011

INCOME-TAX

S.O.2394(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 (**7th Amendment**) Rules, 2011.

(2) They shall come into force on the 1st day of November, 2011.

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

(A) in rule 114, -

(a) in sub-rule (1), after the words, figures and letter "Form 49A", the words, figures and letters, " or 49AA , as the case may be" shall be inserted;

(b) in sub-rule (3),-

(i) for the words "accounting year" wherever they occur, the words "financial year" shall be substituted;

(ii) after item (iii), the following item shall be inserted, namely:-

" (iv) in the case of a person who is entitled to receive any sum or income or amount , on which tax is deductible under Chapter XVIIIB in any financial year, before the end of such financial year.";

(c) in sub-rule (4), for the words “Table below shall be accompanied by documents mentioned in Column 3” the words “ Table below shall be filed in Forms mentioned in Column 3 and shall be accompanied by the documents mentioned in Column 4” shall be inserted ;

(d)For the Table, the following Table shall be substituted, namely : -

TABLE

Sl.No. (1)	Applicant (2)	Form (3)	<i>Documents as proof of identity and address</i> (4)
1.	Individual who is a citizen of India	49A	(i) Proof of identity— Copy of,- (a) school leaving certificate; or (b) matriculation certificate; or (c) degree of a recognised educational institution; or (d) depository account; or (e) credit card; or (f) bank account; or (g) water bill; or (h) ration card; or (i) property tax assessment order; or (j) passport; or (k) voter identity card ; or (l) driving licence; or (m) certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted

			Officer, as the case may be. 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. (ii) Proof of address— Copy of,- (a) electricity bill; or (b) telephone bill; or (c) depository account; or (d) credit card; or (e) bank account; or (f) ration card; or (g) employer certificate; or (h) passport; or (i) voter identity card; or (j) property tax assessment order; or (k) driving licence; or (l) rent receipt; or (m) 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. Note 1: 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. Note 2: In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of
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			residence or copy of Non-resident External (NRE) bank account statements.
2	Hindu undivided family	49A	(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 (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 and address.
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	(i) Proof of identity : - (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. (ii) Proof of address :- (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 (e) copy of bank account statement in country of residence; or (f) copy of Non-resident External bank account statement in India; or (g) copy of certificate of residence in India or Residential permit issued by the State Police Authority; or (h) copy of the registration certificate issued by the Foreigner's Registration Office showing Indian address; or (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.
8	LLP 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 (b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.

9	Company 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 (b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
10	Firm formed or 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 (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 (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 artificial juridical 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 (b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.

(B) in Appendix-II, for Form 49A, the following Forms shall be substituted, namely: - .

[Notification No. 56/2011/ F.No.133 /48/2011 – SO (TPL)]

(ASHIS MOHANTY)

Under Secretary to the Government of India

Note. - The principal rules were published vide Notification No.S.O.969 (E), dated the 26th March, 1962 and last amended by Income-tax (6th Amendment) Rules, 2011 vide Notification S.O. No. 1497(E) dated 1st July, 2011.

INSTRUCTIONS FOR FILLING FORM 49A

(a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**.

(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 (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.

(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) must be filled up by the applicant. These details can be obtained from the Income Tax Office or TIN Facilitation Centre (TIN-FC) may assist in doing so.

(h) Applicant can also search for AO details on www.tin-nsdl.com

Item No.	Item Details	Guidelines for filling the form
1	Full	Please select appropriate title.

	Name	Do not use abbreviations in the First and the 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 applicant's surname, first name and father's name are mentioned below – <table border="1"> <tr><td>AH</td><td>AI</td><td>AL</td><td>AN</td><td>AO</td><td>AR</td><td>AS</td><td>BE</td><td>BI</td><td>BO</td><td>BP</td><td>Ch</td><td>CY</td><td>DA</td><td>DE</td><td>EE</td><td>EK</td><td>EM</td><td>ES</td><td>FA</td></tr> <tr><td>FE</td><td>FK</td><td>FU</td><td>GI</td><td>GO</td><td>GU</td><td>HA</td><td>HE</td><td>HO</td><td>HU</td><td>ID</td><td>IK</td><td>IL</td><td>IN</td><td>JI</td><td>JO</td><td>KA</td><td>KO</td><td>KE</td><td>KH</td></tr> <tr><td>KJ</td><td>KO</td><td>KS</td><td>KU</td><td>LE</td><td>LO</td><td>LU</td><td>MA</td><td>NA</td><td>NG</td><td>OH</td><td>OM</td><td>ON</td><td>PI</td><td>PT</td><td>QI</td><td>RU</td><td>SA</td><td>SE</td><td>SI</td></tr> <tr><td>SM</td><td>SU</td><td>TA</td><td>TI</td><td>TO</td><td>TU</td><td>UL</td><td>UR</td><td>WO</td><td>WU</td><td>YE</td><td>YH</td><td>YI</td><td>YJ</td><td>YO</td><td>YU</td><td>ZI</td><td>JE</td><td>JR</td><td>JU</td></tr> <tr><td>MU</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> Applicants other than 'Individuals' must ignore above instructions. Non-Individuals should write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name. For example: Last Name/Surname First Name Middle Name GOLDEN STAR INTERNATIONAL FREIGHT CARRIERS PRIVATE LIMITED HUF should mention (HUF) within brackets after its full name. For example: Last Name/Surname First Name Middle Name 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' only. In case of sole proprietorship concern, the proprietor should apply for PAN in his/her own name. Name should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc. The full name as mentioned in the application form will be printed on the PAN card.	AH	AI	AL	AN	AO	AR	AS	BE	BI	BO	BP	Ch	CY	DA	DE	EE	EK	EM	ES	FA	FE	FK	FU	GI	GO	GU	HA	HE	HO	HU	ID	IK	IL	IN	JI	JO	KA	KO	KE	KH	KJ	KO	KS	KU	LE	LO	LU	MA	NA	NG	OH	OM	ON	PI	PT	QI	RU	SA	SE	SI	SM	SU	TA	TI	TO	TU	UL	UR	WO	WU	YE	YH	YI	YJ	YO	YU	ZI	JE	JR	JU	MU																			
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2	Have you ever been known	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.																																																																																																				

	by any other name?																	
3	Sex	This field is mandatory for Individuals. Field should be left blank in case of other applicants.																
4	Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals/Association of Persons	Date cannot be a future date. Date: 2nd August 1975 should be written as: <table><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><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table> Relevant date for different categories of applicants is: Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	0	2	0	8	1	9	7	5	D	D	M	M	Y	Y	Y	Y
0	2	0	8	1	9	7	5											
D	D	M	M	Y	Y	Y	Y											
5	Father's Name	Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here. Married woman applicant should give father's name and not husband's name.																
6	Address – Residential and office	R - Residential Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank. Out of first four fields, applicant must fill at least two fields. Town/City/District, State/Union Territory, and ZIPCODE / PINCODE are mandatory. In case, a foreign address is provided then it is mandatory to provide Country Name. O - Office Address: (1) Name of Office and address to be mentioned in case of individuals having source of income as salary [Item No.12]. (2) In case of Firm, Company, Local Authority and Trust, name of office and address is mandatory. (3) If applicant is engaged in a business / profession [falling under codes 9, 10, 12, 13, 15, 17 to 20 - refer Item No. 12]] and the area code mentioned is MUM, then it is mandatory to provide office address.																

		(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 ZIPCODE / PINCODE are mandatory. (6) In case, a foreign address is provided then it is mandatory to provide Country Name.																						
7	Address for communication	R' means Residence and 'O' means Office. Individuals/HUFs/AOP/BOI/AJP may indicate either 'R' or 'O' and other applicants should necessarily indicate 'O' as the Address for Communication. All future communication will be sent at the address indicated in this field.																						
8	Telephone Number and E-mail ID	(1) If Telephone Number is mentioned, STD Code is mandatory. (2) In case of mobile number, country code is mandatory. Country code <table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">9</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> </tr> </table> STD Code <table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> Telephone Number / Mobile number <table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">9</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">1</td> </tr> </table> Where '91' is the country code of India. (3) It is mandatory for the applicants to mention either their “Telephone number” or valid “e-mail id” so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail. Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.		9	1									9	1	0	2	5	1	1	1	1	1	1
	9	1																						
9	1	0	2	5	1	1	1	1	1	1														
9	Status of Applicant	This field is mandatory for all categories of applicants. In case of 'Limited Liability Partnership', the PAN will be allotted in 'Partnership Firm' status.																						
10	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.																						
11	Whether citizens of India?	This field is mandatory for all categories of applicants.																						
12	Source of Income	It is mandatory to indicate at least one of the sources of incomes, as mentioned in the form. In case, the income from Business/profession is selected by the applicant then an appropriate business profession code should be mentioned. Please refer the table given below to select the business/profession code: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #f2f2f2;"> <th style="width: 10%;">Code</th> <th style="width: 45%;">Business/ Profession</th> <th style="width: 10%;">Code</th> <th style="width: 45%;">Business/ Profession</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Medical Profession and Business</td> <td style="text-align: center;">11</td> <td>Films, TV and such other entertainment</td> </tr> </tbody> </table>	Code	Business/ Profession	Code	Business/ Profession	01	Medical Profession and Business	11	Films, TV and such other entertainment														
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		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

13	Name and address of Representative Assessee	Section 160 of Income Tax Act, 1961 provides that any assessee can be represented through Representative Assessee. This field will contain particulars of such Representative Assessee. This field is mandatory if applicant is minor, deceased, idiot, lunatic or mentally retarded. Column 1 to 12 will contain details of assessee on whose behalf this application is submitted. Proof of Identity and Proof of address is also required for representative assessee.
14	Proof of Identity and Proof of Address documents	It is mandatory to attach proof of identity and proof of address with PAN application. Documents should be in the name of applicant. List of documents which will serve as proof of identity and address for each status of applicant is as given below:

Document acceptable as proof of identity and address as per Rule 114 of Income Tax Rules, 1962

For Individuals and HUF

Sr. No.	Proof of Identity (Copy of)	Proof of address (copy of)
1	School Leaving Certificate	Electricity Bill^
2	Matriculation Certificate	Telephone Bill^
3	Degree of recognised educational institution	Employer Certificate^
4	Depository Account Statement	Depository Account Statement^
5	Bank Account Statement / Passbook	Bank Account Statement / Passbook^
6	Credit Card	Credit Card Statement^
7	Water Bill	Rent Receipt^
8	Ration Card	Ration Card
9	Property Tax Assessment Order	Property Tax Assessment Order
10	Passport	Passport
11	Voter Identity Card	Voter Identity Card
12	Driving License	Driving License
13	Certificate of identity signed by Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.	Certificate of address signed by Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.

	Note :- 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. 2. For HUF, any document in the name of Karta of HUF is required.	Note: 1. Proof of Address mentioned in Sr. No. 1 to 7 (^) should not be more than six months old on the date of application. 2. Proof of Address is required for residential address mentioned in item no. 5.
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	Trust	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
4	Association of Person, 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.
15	Signature / Thumb impression	Application must be signed by applicant. Representative Assessee can sign the application if the applicant is minor/ deceased/ idiot/ lunatic/ mentally retarded.

GENERAL INFORMATION FOR PAN APPLICANTS

- (a) Applicants may obtain the application form for PAN (Form 49A) from TIN-Facilitation Centres (TIN-FCs) / PAN Centres, any other stationery vendor providing such forms or download from the TIN website (www.tin-nsdl.com).
- (b) The fee for processing PAN application is Rs. 85/- (plus service tax, as applicable).
- (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 15-digit unique number on acceptance of this form. This **acknowledgment number** can be used for tracking the status of the application.

(e) For more information / Application status enquiry

- Visit us at **www.tin-nsdl.com**

- Call TIN Call Centre at 020-27218080

- 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 - 411 045.

INSTRUCTIONS FOR FILLING FORM 49AA (To be used by QFIs only)

(a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**.

(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 (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.

(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) must be filled up by the applicant. These details can be obtained from the Income Tax Office or TIN Facilitation Centre (TIN-FC) may assist in doing so.

(h) Applicant can also search for AO details on **www.tin-nsdl.com**

Item No.	Item Details	Guidelines for filling the form																																																																																																				
1	Full Name	Please select appropriate title. Do not use abbreviations in the First and the 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 applicant's surname, first name and father's name are mentioned below – <table><tr><td>AH</td><td>AI</td><td>AL</td><td>AN</td><td>AO</td><td>AR</td><td>AS</td><td>BE</td><td>BI</td><td>BO</td><td>BP</td><td>Ch</td><td>CY</td><td>DA</td><td>DE</td><td>EE</td><td>EK</td><td>EM</td><td>ES</td><td>FA</td></tr><tr><td>FE</td><td>FK</td><td>FU</td><td>GI</td><td>GO</td><td>GU</td><td>HA</td><td>HE</td><td>HO</td><td>HU</td><td>ID</td><td>IK</td><td>IL</td><td>IN</td><td>JI</td><td>JO</td><td>KA</td><td>KO</td><td>KE</td><td>KH</td></tr><tr><td>KJ</td><td>KO</td><td>KS</td><td>KU</td><td>LE</td><td>LO</td><td>LU</td><td>MA</td><td>NA</td><td>NG</td><td>OH</td><td>OM</td><td>ON</td><td>PI</td><td>PT</td><td>QI</td><td>RU</td><td>SA</td><td>SE</td><td>SI</td></tr><tr><td>SM</td><td>SU</td><td>TA</td><td>TI</td><td>TO</td><td>TU</td><td>UL</td><td>UR</td><td>WO</td><td>WU</td><td>YE</td><td>YH</td><td>YI</td><td>YJ</td><td>YO</td><td>YU</td><td>ZI</td><td>JE</td><td>JR</td><td>JU</td></tr><tr><td>MU</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> Applicants other than 'Individuals' must ignore above instructions. Non-Individuals should write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name. For example: Last Name/Surname First Name Middle Name GOLDEN STAR INTERNATIONAL FREIGHT CARRIERS PRIVATE LIMITED HUF should mention (HUF) within brackets after its full name. For example: Last Name/Surname First Name Middle Name 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' only. In case of sole proprietorship concern, the proprietor should apply for PAN in his/her own name. Name should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc. The full name as mentioned in the application form will be printed on the PAN card.	AH	AI	AL	AN	AO	AR	AS	BE	BI	BO	BP	Ch	CY	DA	DE	EE	EK	EM	ES	FA	FE	FK	FU	GI	GO	GU	HA	HE	HO	HU	ID	IK	IL	IN	JI	JO	KA	KO	KE	KH	KJ	KO	KS	KU	LE	LO	LU	MA	NA	NG	OH	OM	ON	PI	PT	QI	RU	SA	SE	SI	SM	SU	TA	TI	TO	TU	UL	UR	WO	WU	YE	YH	YI	YJ	YO	YU	ZI	JE	JR	JU	MU																			
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MU																																																																																																						
2	Have	If applicant selects 'Yes', then it is mandatory to provide details of the other name.																																																																																																				

	you ever been known by any 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.																							
3	Sex	This field is mandatory for Individuals. Field should be left blank in case of other applicants.																							
4	Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals/Association of Persons	Date cannot be a future date. Date: 2nd August 1975 should be written as:<table><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><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table> Relevant date for different categories of applicants is: Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.								0	2	0	8	1	9	7	5	D	D	M	M	Y	Y	Y	Y
0	2	0	8	1	9	7	5																		
D	D	M	M	Y	Y	Y	Y																		
5	Father's Name	Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here. Married woman applicant should give father's name and not husband's name.																							
6	Address – Residential and office	R - Residential Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank. Out of first four fields, applicant must fill at least two fields. Town/City/District, State/Union Territory, and ZIPCODE / PINCODE are mandatory. In case, a foreign address is provided then it is mandatory to provide Country Name. O - Office Address: (1) Name of Office and address to be mentioned in case of individuals having source of income as salary [Item No.12]. (2) In case of Firm, Company, Local Authority and Trusts, name of office and address is mandatory.																							

		(3) If applicant is engaged in a business / profession [falling under codes 9, 10, 12, 13, 15, 17 to 20 - refer Item No. 12]] and the area code mentioned is MUM, then it is mandatory to provide office address. (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 ZIPCODE / PINCODE are mandatory. (6) In case, a foreign address is provided then it is mandatory to provide Country Name.																				
7	Address for communication	R' means Residence and 'O' means Office. Individuals/HUFs/AOP/BOI/AJP may indicate either 'R' or 'O' and other applicants should necessarily indicate 'O' as the Address for Communication. All future communication will be sent at the address indicated in this field.																				
8	Telephone Number and E-mail ID	(1) If Telephone Number is mentioned, STD Code is mandatory. (2) In case of mobile number, country code is mandatory. Country code STD Code Telephone Number / Mobile number <table><tr><td></td><td>9</td><td>1</td></tr></table><table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table><table><tr><td>9</td><td>1</td><td>0</td><td>2</td><td>5</td><td>1</td><td>1</td><td>1</td><td>1</td></tr></table> Where '91' is the country code of India. (3) It is mandatory for the applicants to mention either their “Telephone number” or valid “e-mail id” so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail. Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.		9	1									9	1	0	2	5	1	1	1	1
	9	1																				
9	1	0	2	5	1	1	1	1														
9	Status of Applicant	This field is mandatory for all categories of applicants. In case of ‘Limited Liability Partnership’, the PAN will be allotted in ‘Partnership Firm’ status.																				
10	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.																				
11	Whether citizens of India?	This field is mandatory for all categories of applicants.																				
12	Source of Income	It is mandatory to indicate at least one of source of incomes, as mentioned in the form. In case, the income from Business/profession is selected by the applicant then an appropriate business profession code should be mentioned. Please refer the table given below to select Business/profession code: <table><tr><th>Code</th><th>Business/ Profession</th><th>Code</th><th>Business/ Profession</th></tr><tr><td>01</td><td>Medical Profession and Business</td><td>11</td><td>Films, TV and such other entertainment</td></tr></table>	Code	Business/ Profession	Code	Business/ Profession	01	Medical Profession and Business	11	Films, TV and such other entertainment												
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
13	Name and address of Representative Assessee	Section 160 of Income Tax Act, 1961 provides that any assessee can be represented through Representative Assessee. This field will contain particulars of such Representative Assessee. This field is mandatory if applicant is minor, deceased, idiot, lunatic or mentally retarded. Column 1 to 12 will contain details of assessee on whose behalf this application is submitted. Proof of Identity and Proof of address is also required for representative assessee.			
14	Proof of Identity and Proof of Address documents	It is mandatory to attach proof of identity and proof of address with PAN application. Documents should be in the name of applicant. List of documents which will serve as proof of identity and address for each status of applicant is as given below:			
Document acceptable as proof of identity and address as per Rule 114 of Income Tax Rules, 1962					
For Individuals and HUF					
Sr. No.	Proof of Identity (Copy of)			Proof of address (copy of)	
1	School Leaving Certificate			Electricity Bill^	
2	Matriculation Certificate			Telephone Bill^	
3	Degree of recognised educational institution			Employer Certificate^	
4	Depository Account Statement			Depository Account Statement^	
5	Bank Account Statement / Passbook			Bank Account Statement / Passbook^	
6	Credit Card			Credit Card Statement^	
7	Water Bill			Rent Receipt^	
8	Ration Card			Ration Card	
9	Property Tax Assessment Order			Property Tax Assessment Order	
10	Passport			Passport	
11	Voter Identity Card			Voter Identity Card	
12	Driving License			Driving License	
13	Certificate of identity signed by Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.			Certificate of address signed by Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.	

	Note :- 3. 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. 4. For HUF, any document in the name of Karta of HUF is required.	Note: 3. Proof of Address mentioned in Sr. No. 1 to 7 (^) should not be more than six months old on the date of application. 4. Proof of Address is required for residential address mentioned in item no. 5.
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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	Trust	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
4	Association of Person, 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.

15	KYC Details	It is mandatory to provide KYC details. Please refer the guidelines issued by SEBI and Prevention of Money Laundering Act for filling these details.
16	Signature / Thumb impression	Application must be signed by applicant. Representative Assessee can sign the application if the applicant is minor/ deceased/ idiot/ lunatic/ mentally retarded.

GENERAL INFORMATION FOR PAN APPLICANTS

(f) Applicants may obtain the application form for PAN (Form 49AA) from TIN-Facilitation Centres (TIN-FCs) / PAN Centres, Depository Participants (DP), any other stationery vendor providing such forms or download from the TIN website (www.tin-nsdl.com). This duly filled Form 49AA alongwith the prescribed documents is required to be submitted to your DP.

(g) The fee for processing PAN application is Rs. 85/- (plus service tax, as applicable).

(h) 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 & Form 49AA**.

- (i) An acknowledgment containing a 15-digit unique number **will be issued to the DP concerned** on acceptance of this form. This **acknowledgment number** can be used for tracking the status of the application.
- (j) For more information / Application status enquiry
 - Visit us at **www.tin-nsdl.com**
 - Call TIN Call Centre at 020-27218080
 - 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 - 411 045.

Form No. 49A

Application for Allotment of Permanent Account Number

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 × 2.5 cm)Only 'Individuals'
to affix recent
photograph
(3.5 cm × 2.5 cm)Sign/Thumb 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/address documents: initials are not permitted)

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

Last Name / Surname

First Name

Middle Name

2 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

3 Sex (for Individual applicants only) ☐ Male ☐ Female (Please tick as applicable)

4 Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of individuals or association of Persons

Day	Month	Year

5 Father's Name (Only 'Individual' applicants: Even married women should give father's name only)

Last Name / Surname

First Name

Middle Name

6 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

7 Address for Communication					☐ Residence ☐ Office (Please tick as applicable)				
8 Telephone Number & Email ID details									
Country code		STD Code		Telephone Number / Mobile number					
Email ID									
9 Status of applicant									
Please select status, ☒ as applicable ☐ Government									
☐ Individual	☐ Hindu undivided family	☐ Company	☐ Partnership Firm	☐ Association of Persons					
☐ Trusts	☐ Body of Individuals	☐ Local Authority	☐ Artificial Juridical Persons	☐ Limited Liability Partnership					
10 Registration Number (for company, firms, etc.)									
11 Whether citizen of India?					☐ Yes ☐ No (Please tick as applicable)				
12 Source of Income									
Please select status, ☒ as applicable									
☐ Salary				☐ Capital Gains					
☐ Income from Business / Profession	Business/Profession code		Refer table at point no. 12						
☐ Income from House property				☐ No income					
13 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 1-12.									
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									
RA's 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							
14 Documents submitted as Proof of Identity(POI) and Proof of Address (POA)									
I/We have enclosed as proof of identity and as proof of address.									
I , the applicant, do hereby declare that what is stated above is true to the best of my information and belief.									
Place		Signature / Left Thumb Impression of Applicant (inside the box)							
Date									
		D D M M Y Y Y Y							