

Document on which PAN required to be quoted

PAN should be quoted on all:

1. Income-tax / TDS / TCS Returns
2. Correspondence with tax department,
3. Tax challans,
4. Correspondence, bills, vouchers and other documents which are send by deductee of tax to deductor,
5. Documents pertaining to prescribed transactions
 - a. Sale & purchase of immovable property valued Rs 500,000 or more
 - b. Sale & purchase of motor vehicle other than two wheelers
 - c. Time deposits with bank or banking institution exceeding Rs 50,000
 - d. Any deposits exceeding Rs 50,000 with post office
 - e. Purchase or sale of securities contract exceeding Rs 100,000
 - f. Opening account with bank or banking institution

PAN of father or mother or guardian can be quoted, in case minor's account.

- g. Application for installation of landline / mobile telephone connection.
- h. Payment of bill exceeding Rs 25,000 to hotel and restaurants.
- i. Payment in cash for purchase of bank draft, pay order to bank or banking institution aggregating of Rs 50,000 or more, during any one day,
- j. Deposit of cash with bank or banking institution exceeding aggregate of Rs 50,000 or more during any one day,
- k. Payment in cash in connection with travel (including fare, purchase of foreign currency from authorised person) to any foreign country of an exceeding Rs 25,000 at any one time.

However foreign travel does not includes travel to neighbouring countries viz. Bangladesh, Bhutan, Maldives, Nepal, Pakistan, and Sri Lanka, places of pilgrimages viz. Saudi Arabia, on Haj Pilgrimage organised by the Central HAJ Committee and China on pilgrimage to Kailash Mansarovar organised by the Ministry of external Affairs, GOI.

- l. Application to bank or other company / institution for issue of credit / debit card.
- m. Payment of Rs 50,000 or more to a mutual fund for purchase of units
- n. Payment of Rs 50,000 or more to a company for acquiring shares issued by it,
- o. Payment of Rs 50,000 or more to a company or institution for acquiring bonds, debentures issued by them
- p. Payment of Rs 50,000 or more to a RBI for acquiring bonds issued by it.
- q. Payment of an life insurance premium amount aggregating Rs 50,000 or more in a year to an insurer
- r. Payment to the dealer, of an amount of Rs 500,000 or more, or against bill of an amount of Rs 500,000 or more, against purchase of bullion or jewellery