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"This document contains the provisions of the Income-tax Act, 2025, as amended by the Finance Act, 2026."

FAQs on TAN

Q1. What is TAN?

TAN, or Tax Deduction and Collection Account Number, is a unique ten-digit alphanumeric number required to be obtained by all persons who are responsible for deducting or collecting tax. Under Section 397(1)(a) of the Income Tax Act, 2025, it is mandatory to quote the Tax Deduction Account Number (TAN) allotted by the Income Tax Department (ITD) on all TDS statements.

Q2. Who must apply for TAN?

Every person liable to deduct tax at source or collect tax at source is required to obtain TAN. However, in the following provisions, a person being a deductor can use his PAN in place of TAN to deduct tax at source:

(a) Individual or HUF responsible for deduction of tax under Section 393(1) [Table S. No. 2(i)] from the rent paid or payable for an immovable property.

(b) Person liable to deduct tax under Section 393(1) [Table S. No. 3(i)] on consideration paid or payable for purchase of an immovable property.

(c) An individual or HUF who is responsible for deduction of tax under Section 393(1) [Table S. No. 6(ii)] from the amount paid or payable to a contractor or professional.

(d) A specified person as defined in Section 393(4) [Table S. No. 12] does not require to apply for or obtain a Tax Deduction or Collection Account Number (TAN) for deducting tax from payment on transfer of Virtual Digital Asset.

(e) A resident individual or HUF deducting tax under Section 393(2) [Table S. No. 17] from the consideration paid or payable for purchase of an immovable property.

Q3. Why is it necessary to have TAN?

As per section 397(1)(a) of the Income-tax Act, 2025, every person who deducts or collects tax at source has to apply for the allotment of TAN. Section 397(1)(a) also makes it mandatory to quote TAN in TDS/TCS return (including any e-TDS/TCS return), any TDS/TCS payment challan, TDS/TCS certificates and other documents as may be prescribed. As per section 468, failure to apply for TAN or quoting a false TAN in the specified documents attracts a penalty of Rs. 10,000/-.

Q4. How to apply for TAN?

There are two modes for applying for TAN: (1) Online mode and (ii) Offline mode; they are as follows:

OFFLINE—An application for allotment of TAN is to be filed in Form No. 134 in case the applicant is a Govt. entity or in Form No. 135 in case of other applicants in duplicate and submitted to any TIN Facilitation Centres (TIN-FC). Addresses of TIN-FCs are available at the Protean website (https://tinpan.proteantech.in).

In case of an applicant being a company which has not been registered under the Companies Act, 2013, the application for allotment of Tax Deduction Account Number may be made in Form No. SPICe (INC-32) specified under sub-section (1) of section 7 of the said Act for incorporation of the company.

ONLINE—Online application for TAN can be made from the Protean website.

Addresses of the TIN FC are available at www.incometaxindia.gov.in or https://tinpan.proteantech.in.

Q5. Who will allot TAN?

TAN is allotted by the Income Tax Department on the basis of the application submitted to TIN Facilitation Centres (TIN-FC) managed by Protean. Protean will intimate the TAN, which will be required to be mentioned in all future correspondence relating to TDS/TCS.

Q6. Can an online application be made for allotment of TAN?

Yes. The application can be made online through https://tinpan.proteantech.in/

Q7. Can an application for TAN be made on plain paper?

No. TAN Application can be made only on Form 134/135.

The application form can be downloaded from the website of the Income Tax Department (www.incometaxindia.gov.in) or Protean (https://www.protean-tinpan.com/).

The application form is also available at TIN Facilitation Centres.

Q8. What are the documents that need to accompany the TAN application?

Application for TAN shall be accompanied by proof of identity, address and date of birth or date of incorporation, as the case may be, as specified below:

Sl. No.	*Applicant*		*Documents as proof of identity, address and date of birth or date of incorporation*
A	*B*		*D*
1	Hindu undivided family	(*a*)	Original affidavit by the karta of the Hindu undivided family duly authenticated by a Notary Public or Oath Commissioner or Judicial Magistrate stating the name, father's name, Aadhaar number or Permanent Account Number and address of all the coparceners on the date of application; and
		(*b*)	a copy of any document applicable in the case of an individual specified in serial number 1, in respect of karta of the Hindu un-divided family, as proof of identity, address and date of birth.
2	Company registered in India	(*a*)	Copy of Certificate of Registration issued in India by the Registrar of Companies; or
		(*b*)	corporate identity number allotted by the Registrar under section 7 of the Companies Act, 2013
3	Limited Liability Partnership formed or registered in India	(*a*)	Copy of Certificate of Registration issued in India by the Registrar of Limited Liability Partnerships; or
		(*b*)	LLP identification number allotted in India by the Registrar under the Limited Liability Partnership Act, 2008
4	Firm (other than Limited Liability Partnership) formed or registered in India	(*a*)	Copy of Certificate of Registration issued in India by the Registrar of Firm; or
		(*b*)	copy of partnership deed.
5	Trusts formed or registered in India	(*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 formed or registered in India	(*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 document originating from any Central Government or State Government Department, establishing identity and

		address of such person.
7	Local authority or artificial juridical person formed or registered in India	Any document originating from any Central Government or State Government Department establishing identity and address of such person.
8	Any person on behalf of the Central Government or State Government or Union Territory Administration	Certificate in original from the Head of the Department or Pay and Accounts Officer or Zonal Accounts Officer or District Treasury Officer or Cheque Drawing and Disbursing Officer.
9	Individuals not being a citizen of India	(*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 or authorised officials of overseas branches of Scheduled Banks registered in India. (*ii*) Proof of date of birth: — (*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 containing date, month and year of birth duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of

			overseas branches of Scheduled Banks registered in India; or
		(*e*)	birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (*d*) of sub-section (1) of section 2 of the Citizenship Act, 1955
		(*f*)	copy of birth certificate containing date, month and year of birth issued by any foreign authority and duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India.
	(*iii*)	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 authorised officials of overseas branches of Scheduled Banks registered in India; or
		(*e*)	copy of bank account statement in the 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.
10	Limited Liability Partnership registered outside India	(*a*) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or (*b*) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
11	Company registered outside India	(*a*) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or (*b*) Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
12	Firm formed or registered outside India	(*a*) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or (*b*) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
13	Association of persons (Trusts) formed outside	(*a*) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or (*b*) copy of registration certificate issued in India or of approval

			granted to set up office in India by Indian authorities.
14	Association of persons (other than Trusts) or body of individuals or local authority or person formed or any other entity (by whatever name called) registered outside India	(*a*)	Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorised officials of overseas branches of Scheduled Banks registered in India; or
		(*b*)	copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.

Q09. What if an incomplete Form 134/135 is submitted?

The TIN Facilitation Centre will assist the applicant to correctly fill up Form 134/135, but an incomplete or deficient application will not be accepted.

Q10. What is the fee for filing an application for TAN?

Currently, the fee for filing the TAN application is Rs.65/- + GST as applicable (the application fees may change from time to time).

Q11. How will the new TAN be intimated to the deductor?

Protean will ensure intimation of the new TAN at the address indicated by the applicant in Form 134/135

Q12. How can a deductor know his TAN if he has an old TAN, or if he has earlier applied for TAN but hasn't got TAN?

TIN Facilitation Centres will help deductors ascertain their correct TAN from the database. TAN can also be verified from the information on the website of the Income Tax Department at www.incometaxindia.gov.in. Using the "Know Your TAN" facility at www.incometaxindia.gov.in or https://www.incometax.gov.in/iec/foportal, the deductor can know his TAN.

Q13. After making the application for allotment of TAN in Form 134/135, how to know the status of the application?

The status of the TAN application can be checked by using the 'Track your PAN/TAN Application Status' link at the Protean portal. Quick link to access the same is https://tin.tin.proteantech.in/pantan/StatusTrack.html

Q14. How can any change in address or details on the basis of which TAN was allotted be rectified?

If there is any change in the data provided in the application for allotment of TAN (i.e. data provide at the time of allotment of TAN), then such change is to be communicated to the Income Tax Department by intimating the change in , the "Form for Change or Correction in TAN data". Duly filed form should be submitted to the TIN Facilitation Centres or an online application can be made at https://www.protean-tinpan.com/

Q15. Is it necessary to apply for a different TAN if a deductor has to deduct tax from different types of payments like salary, interest, dividend, commission, etc.?

No. TAN once allotted can be used for all types of deductions. It can also be used in case tax is being collected at source.

Q16. Is a separate TAN required to be obtained for the purpose of tax collection at source?

In case a TAN has already been allotted for the purpose of tax deduction at source (TDS), then no separate application needs to be made for obtaining a separate TAN for the purpose of tax collection at source (TCS). The same number can be quoted in all returns, challans and certificates for TCS. However, if no TAN has been allotted, a duly filled-in Form 134/135, along with the application fees, is to be submitted at any TIN-FC.

Q17. Should Government deductors apply for TAN?

Yes

Q18. In case of multiple DDOs, should all of them apply for TAN?

Yes. In such a case, the name of the Division, name and location of branch or the designation of the person responsible for deducting/collecting tax, whichever is applicable, should be clearly given in the application for allotment of TAN.

Q19. Can branches of companies/banks have separate TANs?

Yes. In such a case, the name and location of the branch or the designation of the person responsible for deducting/collecting tax, whichever is applicable, should be clearly given in the application for allotment of TAN

Q20. Can an e-TDS return be filed without TAN or in case TAN has not been allotted?

Quoting of TAN is mandatory in TDS and TCS returns, whether filed in paper or electronic format. The returns, whether in paper or electronic format, will not be received in case TAN is not quoted.

Q21. What is duplicate TAN?

Duplicate TAN is a TAN which has been inadvertently obtained by the same person who is responsible for deducting/collecting tax and who already has a TAN allotted to him earlier. In other words, more than one TAN issued to a person is called duplicate TAN. It is illegal to possess or use more than one TAN. Different branches/divisions of an entity may, however, have separate TANs.

Q22. In case duplicate TAN has been allotted, which TAN should be used?

In case duplicate TAN(s) have been allotted to a person, then the TAN which has been used regularly should be used. The other TAN(s) should be surrendered for cancellation by using "Form for Changes or Correction in TAN," which can be downloaded from the website of Protean (https://www.protean-tinpan.com/).

Q23. What do we have to do if we have been allotted a duplicate TAN by oversight?

In case a duplicate TAN has been allotted, an application should be made for cancellation of the TAN which has not been used. An application for cancellation of TAN is to be made in the "Form for Changes or Correction in TAN," which can be downloaded from the website of Protean (https://www.protean-tinpan.com) or obtained from any other source.

Q24. Can we quote Permanent Account Number (PAN) in place of TAN?

No. PAN should never be quoted in the field where TAN is required to be quoted. The purposes for which PAN and TAN are allotted are different. TAN is a unique identification number which is allotted to persons who are required to deduct tax at source or collect tax at source.

PAN is a unique identification number issued to keep a link to the transactions carried out by a person like payment of tax, TDS/TCS credit, return of income, correspondence with the Income Tax Department or correspondence by the Income Tax Department, investments made by a person, loan taken by a person, etc.

However, a person required to deduct tax under Sections 393(1) [Table S. No. 2(i), 3(i) or 6(ii)], Section 393(2) [Table S. No. 17], or specified person as defined in Section 393(4) [Table S. No. 12] deducting tax under Section 393(1) [Table S. No. 8(vi)] can use PAN in place of TAN.

Relevant Content

Section - 393(1) [Table S. No. 6(ii)]