Form No. 49A

Only 'Individuals' to affix recent photograph

Application for Allotment of Permanent Account Number [In the case of Indian Citizens/Indian Companies/Entities incorporated in India/ Unincorporated entities formed in India]

See Rule 114

Only 'Individuals' to affix recent photograph

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INSTRUCTIONS FOR FILLING FORM 49A

- (a) Form to be filled legibly in BLOCK LETTERS and preferably in BLACK INK. Form should be filled in English only
- (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 with white background (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 in such a manner that portion of signature/impression is on photo as well as on 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) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or PAN Centre or websites of PAN Service Providers on www.utiitsl.com or www.tin-nsdl.com
- (h) Guidelines for filling the Form 49A:

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		For example SATYA	ΜV	′EN	KA	T M	1. K	. R	AO	sho	uld	be	writ	ten	as	:								
		Last Name/Surname	R	А	0																			
		First Name	s	А	Т	Υ	A	M																
		Middle Name	V	Е	N	K	Α	Т		М		К												

		For example M. S. K. as :	ANI	DAS	SW	ΑM	Y (I	VΙΑΙ	DUI	RAI	SC	MA	SL	JNE	RA	M I	KAI	NDA	ASV	۷AI	MY)) sh	ioul	d be	e wr	itte	n
		Last Name/Surname	K	А	N	D	А	s	W	Α	М	Υ															
		First Name	М	Α	D	U	R	Α	I																		
		Middle Name	s	0	М	Α	s	U	N	D	R	Α	М														
		Applicants other than	າ 'ln	divi	dua	ıls'	ma	y ig	nor	e al	bov	e in	str	ucti	ons												
		Non-Individuals shou name is longer than t First and Middle Nam	he									-															
		For example XYZ DA	ΙΤΑ	CC	RP	OF	RAT	101	1 (11	NDI	A) l	PRI	VA [·]	ΤE	LIN	ITE	ED s	sho	uld	be	writ	ter	ıas	:			
		Last Name/Surname	x	Υ	z		D	А	Т	А		С	0	R	Р	0	R	Α	Т	I	0	N		(I	N	D
		First Name	ı	Α)		Р	R	I	V	Α	Т	Е		L	ı	М	I	Т	Е	D						
		Middle Name																									
		For example MANO	J M	AF/	\TL	AL	DA	VΕ	(HI	UF)	sho	ould	d be	e wi	itte	n a	s:										
		Last Name/Surname	М			0	J		М		F		Т	L	Α	L		D	Α	V	Е		(Н	U	F)
		First Name																									
		Middle Name																									
		In case of Company, variations of 'Private It should be 'Private I	Lim Limi	ited ited	d' vi ' on	z. F ıly.	Pvt I	Ltd,	Pri	vat	e Lt	id, F	₽vt	Lim	ited	l, P	Ltc	I, P.	Ltc	d., F	P. Lt	td a	re r	not a	allo		
		In case of sole propri Name should not be			•				•	•					٠.	•								am	Э.		
2	Abbreviation of the full name to be printed on the PAN	Individual applicants abbreviated, should r			•													ted	on	the	PA	۱N	car	d. N	 lan	ne,	if
	card	SATYAM VENKAT M	1. K	. R	ΑO	wh	ich	is v	vritt	en i	in th	ne N	Nan	ne f	ield	as	:										
		Last Name/Surname	R	А	0																						
		First Name	s	А	Т	Υ	А	М																			
		Middle Name	V	E	N	K	А	Т		М		K															
		Can be written as in 'N	Nan	ne to	o be	pr	inte	d o	n th	e P	AN	Car	ď c	olu	mn	as											
		SATYAM VENKAT M. S. V. M. K. RAO or SATYAM V. M. K. RAO		RAG	O or	-																					
		For non individual ap	plic	ant	s, th	nis	shc	uld	be	sar	ne :	as I	ast	na	ne	field	d in	iter	n n	0. 1	l ab	OV	е.				
ο	Have you ever been known by any other name?	If applicant selects 'Y No. 1 with respect to								-	-															Iter	m

4	Gender	This field is mandatory for Individuals. Field should be left blank in case of other applicants.
5	Date of	Date cannot be a future date. Date: 2nd August 1975 should be written as:
	Birth/Incorporation / Agreement /	
	Partnership or Trust	0 2 0 8 1 9 7 5
	Deed / Formation of Body of Individuals / Association of Persons	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; LLPs: Date of Incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01- 0001 where the date of creation is not available.
6	Details of Parents (Applicable to Individuals only)	Instructions in Item No.1 with respect to name apply here. Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only? It is mandatory for Individual applicants to select the flag (i.e. 'Yes' or 'No'). This flag should be selected as 'Yes' only if (i) Mother is a single parent, and (ii) You wish to apply for PAN using mother's name only. Father's name should be left blank. If the flag is selected as 'No', then father's name is mandatory. For such cases, mother's name is optional. Father's Name: It is mandatory for Individual applicants (except for cases where mother is a single parent) to provide father's name. Married woman applicant should also give father's name and not husband's name. Mother's Name: This is an optional field. Mother's name is mandatory if the flag value (i.e. Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only?) is selected as 'Yes'. Name to be printed on the PAN card: Appropriate flag should be selected to indicate the name (out of the father's name and mother's name given in the form) to be printed on the PAN card. If the 'Mother as a Single Parent' field is selected as 'Yes', then mother's name flag should only be selected for the name to be printed on the PAN Card. If none of the option is selected, then father's name shall be considered for printing on the PAN Card. In case of mother as a single parent, mother's name shall be considered for printing on the PAN Card.
7	Address - Residence and office	 R - Residence Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank. O - Office Address: Name of Office and address to be mentioned in case of individuals having source of income as salary or Business/profession[Item No.13]. In case of Firm, LLP, Company, Local Authority and Trust, name of office and complete address of office is mandatory. For all categories of applicants, it is necessary to mention complete address and the details of Town/City/District, State/Union Territory and PINCODE are mandatory. In case, a foreign address is provided then it is mandatory to provide Country Name along with ZIP Code of the country.
8	Address for communication	Individuals/HUFs/AOP/BOI/AJP may indicate either 'Residence' or 'Office' and other applicants should necessarily indicate 'Office' as the Address for Communication. All communication will be sent at the address indicated in this field.
9	Telephone Number and Email ID	(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code). For example: (i) Telephone number 23555705 of Delhi should be written as Country STD Telephone Number / Mobile code Code number 9 1 1 1 2 3 5 5 5 7 0 5 Where '91' is the country code of India and 11 is the STD Code of Delhi. (ii) Mobile number 9102511111 of India should be written as Country STD Telephone Number / Mobile code Code number 9 1 0 2 5 1 1 1 1 1 Where '91' is the country code of India. (2) 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. (3) Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.

10	Status of Applicant	1	d is mandatory for all categories of app llotted in 'Firm' status.	licants. I	n case of 'Limited Liability Partnership', the PAN
11	Registration number	number		es. Othe	Company'. Company should mention registration r applicants may mention registration number
12	In case of a person,	Aadhaa	r Number		
	who is required to quote Aadhaar number or the Enrolment ID of		rovisions of section 139AA of Income approximately rovided as pro		961, Aadhaar number has to be provided. Copy Ihaar.
	Aadhaar application	Enrolm	ent ID (EID) of application for Aadha	ar	
	form as per section 139AA.		adhaar is not allotted to the applicant shall be provided. Copy of EID receip		D (which includes date & time of enrolment) for e provided as proof of enrolment.
		dated M (i) residi	lay 11, 2017, it would be optional to ng in the States of Assam, Jammu and	mentior d Kashm	notification No. 37/2017, F. No. 370133/6/2017-TPL n Aadhaar as well as EID for the individuals are and Meghalaya; (ii) a non-resident as per the more at any time during the previous year;
		Name a	s per Aadhaar letter/card or Enrolm	ent ID fo	or Aadhaar application form
		• If th	ne Aadhaar is provided by the applica	ant, then	name as per AADHAAR letter/card has to be
		• If E	vided; ID is provided by the applicant, then n field.	name as	appearing on EID receipt has to be provided in
		114(4) of and Aad	f Income Tax Rules, 1962 will be applica	able for capplicant	te of Birth (other than Aadhaar) as specified in Rule cases where there is mismatch in PAN application or the applicant is covered by Ministry of Finance, 33/6/2017-TPL dated May 11, 2017.
13	Source of Income	income	-		incomes, as mentioned in the form. In case, the plicant then an appropriate business/ profession
		Please r	efer the table given below to select the	e busines	ss/profession code:
		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
					Members of Stock Exchange, Share Brokers
		04	Chartered Accountant/ Accountancy	14	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
14	Name and address of Representative Assessee	through only as guardiar	Representative Assessee. Therefore, t specified in Section 160 of the Incom	his colun e-tax Ac , Court o	specified person' (assessee) can be represented nn should be filled in by representative assessee t, 1961, such as, an agent of the non-resident, f Wards, Administrator General, Official Trustee,
		is minor, whose b	deceased, idiot, lunatic or mentally reseased this application is submitted.	etarded.	e Assessee. This field is mandatory if applicant Column 1 to 13 will contain details of person or
		Proof of	Identity and Proof of address are also	required	I for representative assessee.

Document acceptable as proof of identity, address and date of birth as per Rule 114 of Income Tax Rules, 1962										
Proof of Identity	Proof of Address	Proof of date of birth								
Indian Citizens (including those located ou	ıtside India)									
ndividuals & HUF										
e. Ration card having photograph of the applicant; or f. Arm's license; or g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or h. Pensioner card having photograph of the applicant; or i. Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card; or (ii) Certificate of identity in Original signed	 (i) Copy of a. Aadhaar Card issued by the Unique Identification Authority of India; or b. Elector's photo identity card; or c. Driving License; or d. Passport; or e. Passport of the spouse; or f. Post office passbook having address of the applicant; or g. Latest property tax assessment order; or h. Domicile certificate issued by the Government; or i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or j. Property Registration Document; or (ii) Copy of following documents of not more than three months old (a) Electricity Bill; or (b) Landline Telephone or Broadband connection bill; or (c) Water Bill; or (d) Consumer gas connection card or book or piped gas bill; or (e) Bank account statement or as per Note 2; or (f) Depository account statement; or (g) Credit card statement; or (iii) Certificate of address in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or (iv) Employer certificate in original. 	Copy of a. Birth Certificate issued by the Municipal Authority or any office authorized to issue Birth and Death Certificate by the Registrar of Birth and Death or the Indian Consulate as defined in clause (d) of sub-section (1) of session 2 of the Citizenship Act, 1955 (57 of 1955); or b. Pension payment order; or c. Marriage certificate issued by Registrar of Marriages; or d. Matriculation Certificate or Mark Sheet of recognized board or e. Passport; or f. Driving License; or g. Domicile Certificate issued by the Government; or h. Aadhaar Card issued by the Unique Identification Authority of India; or i. Elector's photo identity card; or j. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or k. Central Government Health Service Scheme photo Card or Ex-Servicemen Contributory Health Scheme photo card; or l. Affidavit sworn before a magistrate stating the date of birth.								
 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. For HUF, an affidavit made by the Karta of Hindu Undivided Family stating name, father's name and address of all the coparceners on the date of application and copy of any of the above documents in the name of Karta of HUF is required as proof of identity, address and date of birth. 	 Proof of Address is required for residence address mentioned in item no. 7. In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-resident External (NRE) bank account statements (not more than three months old) shall be the proof of address. 									

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	Limited Liability Partnership	Copy of Certificate of Registration issued by the Registrar of LLPs
4	Association of Persons (Trust)	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
5	Association of Persons, 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.
16	Signature / Thumb impression	Application must be signed by (i) the applicant; or (ii) Karta in case of HUF; or (iii) Director of a Company; or (iv) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (v) Partner in case of Firm/LLP; or (vi) Trustee; or (vii) Representative Assessee in case of Minor/deceased/idiot/lunatic/mentally retarded. Applications not signed in the given manner and in the space provided are liable to be rejected.

GENERAL INFORMATION FOR PAN APPLICANTS

- (a) Applicants may obtain the application form for PAN (Form 49A) from any IT PAN Service Centres (managed by UTIITSL) or TIN-Facilitation Centres (TIN-FCs) / PAN Centres (managed by NSDL e-Gov), or any other stationery vendor providing such forms or download from the Income Tax Department website (www.incometaxindia.gov.in) / UTIITSL website (www.utiitsl.com) / NSDL e-Gov website (www.tin-nsdl.com).
- (b) The fee for processing PAN application is as under:
 - If physical PAN Card is required, ₹ 107/- (including goods & service tax) will have to be paid by the applicant. In case, the PAN card is to be dispatched outside India then additional dispatch charge of `910/- will have to be paid by applicant.
 - If physical PAN Card is not required ₹ 72/- (including goods & service tax) will have to be paid by the applicant. PAN applicants will have to mention on the top of the application form <u>"Physical PAN Card not required"</u>. In such cases, email ID will have to be mandatorily provided to receive e-PAN Card.
- (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 unique number on acceptance of this form. This **acknowledgement number** can be used for tracking the status of the application.
- (e) For more information / Application status enquiry contact:

Mode	Income-tax Department	NSDL e-Gov
Website	www.incometaxindia.gov.in	www.tin-nsdl.com
Call Center	1800-180-1961	020-27218080
Email ID		tininfo@nsdl.co.in
SMS		SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status. For example → Type 'NSDLPAN 88101010101010' and send to 57575</space>
Address		INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.