



FREQUENTLY ASKED QUESTIONS AND ANSWERS (FAQs)

1 | What is PAN?

Permanent Account Number (PAN) is a ten-digit alphanumeric number, issued in the form of a laminated card, by an Assessing Officer of the Income Tax Department.

A typical PAN is AFRPP1595D

2 | What is the purpose of having a Permanent Account Number (PAN)?

It is mandatory to quote PAN on return of income, all correspondence with any income tax authority and challans for any payments due to Income Tax Department.

It is also compulsory to quote PAN in all documents pertaining to economic or financial transactions notified from time-to-time by the Central Board of Direct Taxes.

Some such transactions are sale and purchase of immovable property or motor vehicle or payments to hotels for bills or payments in cash, of amounts exceeding Rs. 25,000/-, in connection with travel to any foreign country.

It is also mandatory to mention PAN for obtaining a telephone or cellular telephone connection.

Likewise, PAN has to be mentioned for making a time deposit exceeding Rs. 50,000/- with a Bank or Post Office or depositing cash of Rs. 50,000/- or more in a Bank.

3 | Is it compulsory to quote PAN on return of income?

Yes, it is compulsory to quote PAN on return of income.

4 | Who must have a PAN?

- i. All existing assesses or taxpayers or persons who are required to furnish a return of income, even on behalf of others, must obtain PAN.
- ii. Any person, who intends to enter into economic or financial transactions where quoting PAN is mandatory, must also obtain PAN.

5 | Where to apply for PAN?

In order to improve PAN related services, the Income Tax department has authorized UTI Technology Services Ltd (UTITSL) to set up and manage IT PAN Service Centers in all cities or towns where there is an

Formatted: Bullets and Numbering

	Income Tax office. For convenience of PAN applicants in big cities, UTITSL has set up more than one IT PAN Service Center.
<u>6</u>	How to find an IT PAN Service Center?
	Location of IT PAN Service Centers in any city may be obtained from local Income Tax Office or any office of UTI/UTITSL in that city or from website of the Income Tax department (www.incometaxindia.gov.in).
<u>7</u>	What services are provided by these IT PAN Service Centers?
	IT PAN Service Centers will supply new PAN application forms (Form 49A), assist the applicant in filling up the form, collect filled form and issue acknowledgement slip. After obtaining PAN from the Income Tax department, UTITSL will print the PAN card and deliver it to the applicant.
<u>8</u>	How to apply for a PAN? Can an application for PAN be made on plain paper?
	PAN application can be made only on new Form 49A that may be obtained from IT PAN Service Center at free of cost.
<u>9</u>	Can an application for PAN be made in old Form 49A?
	No, application for PAN can be made only in new Form 49A notified by Central Board of Direct Taxes on 29.05.03.
<u>10</u>	What documents and information have to be submitted along with the application for Form 49A?
	<ul style="list-style-type: none"> a. Individual applicants will have to affix one recent, coloured photograph (Stamp Size: 3.5 cms x 2.5 cms) on Form 49A; b. Any one document listed in Rule 114 must be supplied as proof of 'Identity' and 'Address'; and c. Designation and code of the concerned Assessing Officer of Income Tax department will have to be mentioned in Form 49A.
<u>11</u>	Which documents will serve as proof of 'Identity' in case of Individual applicants, including minors and HUF applicants?
	Copy of school leaving certificate or matriculation certificate or degree of a recognized educational institution or depository account or credit card or bank account or water bill or ration card or property tax assessment order or passport or voter identity card or driving license or certificate of identity signed by a MP or an MLA or a Municipal Councilor or a Gazetted Officer;
	In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of Identity;
	In case PAN application is made on behalf of a HUF, any of above documents in respect of Karta of the HUF will serve as proof of Identity.
<u>12</u>	What is proof of 'Address' for Individual applicants, including minors and HUF applicants?

	<p>employer certificate or passport or voter identity card or property tax assessment order or driving license or rent receipt or certificate of address signed by a MP/ MLA/Municipal Councilor / a Gazetted Officer;</p> <p> In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of Address;</p> <p> In case PAN application is made on behalf of a HUF, any of above documents in respect of Karta of the HUF will serve as proof of Address.</p>
<u>13</u>	Which documents will serve as proof of Identity and Address for other applicants?
	<p> Copy of Certificate of Registration issued by the Registrar of Companies or Copy of Certificate of Registration issued by the Registrar of Firms or Copy of Partnership Deed or Copy of Trust deed or Copy of Certificate of Registration Number issued by Charity Commissioner or Copy of Agreement or Copy of Certificate of Registration Number 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.</p>
<u>14</u>	How to find ‘Assessing Officer code’?
	<p> The Assessing Officer code may be obtained from Income Tax Office where you submit your return of income. Applicants who have never filed return of income may find out Assessing Officer code with the help of IT PAN Service Center or jurisdictional Income Tax Office.</p> <p> The PAN application will be incomplete without Assessing Officer code.</p>
<u>15</u>	Is a photograph compulsory for making an application for PAN?
	<p> A photograph is compulsory only in case of ‘Individual’ applicants.</p>
<u>16</u>	What is the procedure for applicants who cannot sign?
	<p> In such cases, Left Hand Thumb impression of the applicant should be affixed on Form 49A at the place meant for signatures and got attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.</p>
<u>17</u>	Is father’s name compulsory for female (including married/divorced/widow) applicants?
	<p> Only father’s name is required to be filled in the PAN application (Form 49A). Female applicants, irrespective of marital status, should also write only father’s name in the PAN application.</p>
<u>18</u>	Is it compulsory to mention telephone numbers on Form 49A?
	<p> Telephone number is not compulsory, but if provided it may help in faster communication.</p>
<u>19</u>	Who can apply on behalf of non-resident, minor, lunatic, idiot, and court of wards?
	<p> Section 160 of IT Act, 1961 provides that a non-resident, a minor, lunatic, idiot, and court of wards and such other persons may be represented through a Representative Assessee. In such cases, application for PAN will be made by the Representative Assessee.</p>
<u>20</u>	Can Form 49A be filled on a typewriter?

	Yes. But typing should be in CAPITAL letters with good impression.
21	What if I submit incomplete Form 49A?
	IT PAN Service Centers will assist applicants to correctly fill up form 49A, but shall not receive any incomplete and deficient PAN application.
22	Are there any charges to be paid at IT PAN Service Centers?
	UTITSL has been authorized to collect a service charge of Rs. 94/- per PAN application and this includes cost of new tamper proof PAN card. This amount will have to be paid in cash at IT PAN Service Center for purchase of a coupon having a distinctive number that will have to be affixed on Form 49A.
23	Do you need to apply for a PAN when you move or transferred from one city to another?
	Permanent Account Number (PAN), as the name suggests, is a permanent number and does not change; Changing the address or city, though, may change the Assessing Officer. Such changes must, therefore, be intimated to nearest IT PAN Service Center for required corrections in PAN databases of the Income Tax department.
24	Can a person obtain or use more than one PAN?
	Obtaining or possessing more than one PAN is against the law.
25	Will the existing PAN cards issued by the Department remain valid?
	All PAN allotted and PAN card issued by the Department will remain valid. All persons who have been allotted a PAN need not apply again.
26	Income Tax Department has issued me a PAN card; can I obtain a new tamper proof PAN card?
	For obtaining the new tamper proof PAN card a fresh application will have to be made in CSF to IT PAN Service Center, in which existing PAN will have to be indicated and old PAN card surrendered. The payment of Rs 94/- will also have to be made.
27	I had applied for PAN and received PAN number but have not received the PAN Card?
	Apply CSF Form at any IT PAN Service Center quoting the PAN allotted to you.
28	I had applied for PAN but have not received any communication from Income Tax Department?
	In case you had applied prior to notification of new form 49A on 29.5.2003 but have not received the PAN, you will have to apply afresh in new Form 49A at any IT PAN Service Center.
29	How will the new PAN card be delivered to me?
	The UTITSL will ensure delivery of new PAN card at the address indicated by you in form 49A, against acknowledgement.
30	Who should be contacted for inquiries regarding PAN applications submitted after 1.7.2003?

All such inquiries should be addressed to:

The Vice President
IT PAN Processing Centre
UTI Technology Services LTD
Plot No 3, Sector-11
CBD Belapur- Navi Mumbai 400614
Email-utitsl.gsd@utitsl.co.in
Tel no 022-67931300-1304
Fax no 67931399

Regional Manager
UTI Technology Services Ltd
29, Netaji Subhash Road, GR Floor
Kolkata- 700001
Email:- isw.kolkata@utitsl.co.in
Tel: 033- 22108959, 22104810
Fax;- 033-22435217

Regional Manager
UTI Technology Services Ltd
174-175,1st floor, Rajendra Bhavan (DDA Bldg)
Rajendra Place, New Delhi-110008
Email:--isw.newdelhi@utitsl.co.in
Tel No:- 011-25853115-119
Fax No:- 011-25850231
1346

Regional Manager
UTI Technology Services Ltd
45, Justice Basheer Ahmed Building
2nd Floor, Second Line Beach
Chennai- 600001
Email:- isw.chennai@utitsl.co.in
Tel;- 044 25341224/1265 Fax: 033 2534

PAN application number, coupon number and IT PAN Service Center where application was submitted should be mentioned in all references.

[:: HOME ::](#) [CONTACT US](#)