



# Income Tax Department

Ministry of Finance, Government of India

## PROCEDURE FOR HANDLING UNDELIVERED PAN CARD - REGARDING PAN Circular No 5 [F.No.SW/3/31/2005/01-DIT(S)/2799-2800], Dated : 14-6-2010

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It has "been observed that the PAN Service Providers are not following any standard procedure for handling undelivered PAN Card.

2. The PAN Service Providers are hereby directed to use Speed Post as well as Courier mode of delivery of PAN Card. The PAN Service Providers are further directed that if a PAN Card is returned undelivered by one mode of delivery then it should be re-dispatched by using the another mode of delivery i.e. if a PAN Card sent by Speed Post is returned undelivered then it should be re-sent by Courier and if a PAN Card sent by Courier is returned undelivered then it should be re-sent by Speed Post. However, under no circumstances the PAN Card should be hand delivered.

3. The PAN Service Providers are hereby directed to destroy the undelivered PAN Card (after exhausting all modes of delivery) after six months so that these PAN Cards are not misused. However, if any grievance of non-receipt of PAN Card is received from the PAN Card holder at any later period then PAN Card can be re-printed and re-dispatched at the original address (if address is changed then the PAN applicant would be required to submit fresh Proof of Identity and Proof of Address as per the Rules).

(NEERAJ KUMAR)

Joint Director of Income-tax (Systems)-I

### Copy to the PAN Service Providers:-

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