



Income Tax Department

Ministry of Finance, Government of India

Application for allotment of a Permanent Account Number.

158. (1) An application under section 262 for allotment of a Permanent Account Number shall be made in Form No. 93, Form No. 94, Form No. 95 and Form No. 96, as the case may be, in accordance with sub-rule (8).

(2) An applicant may also apply for allotment of a Permanent Account Number through a common application form as may be, notified by the Central Government.

(3) Any person, who has not been allotted a Permanent Account Number but possesses the Aadhaar number may apply for allotment of the Permanent Account Number under section 262(1) or (2) or (11) to the authorities mentioned in sub-rule (4) by intimating his Aadhaar number.

(4) The Director General of Income-tax (Systems) shall, on receipt of information under sub-rule (3), authenticate the Aadhaar number for that purpose.

(5) An application referred to in sub-rule (1) shall be made,—

- (i) in cases where the function of allotment of Permanent Account Number under section 262 has been assigned by the Chief Commissioner or Commissioner to any particular Assessing Officer, to that Assessing Officer; and
- (ii) in any other case, to the Assessing Officer having jurisdiction to assess the applicant.

(6) For the purposes of sub-rule (5), the Assessing officer shall include an income tax authority who is assigned the duty of allotting Permanent Account Number by the Director General of Income-tax (Systems).

(7) The application referred to in sub-rule (1) shall be made by the person specified in Column B of the following Table within the time specified in column C thereof:

TABLE

Sl. No.	Person	Time within which application for allotment of Permanent Account Number is to be made
(A)	(B)	(C)
1	Where the total income of the person or the total income of any other person in respect of which he is assessable under the Act during any tax year exceeds the maximum amount which is not chargeable to income-tax and he has not been allotted any Permanent Account Number.	On or before the 31st May of the tax year immediately succeeding the tax year, for which such income is assessable.
2	A person not falling under Sl. No. 1, but carrying on any business or profession, the total sales, turnover or gross receipts of which are or is likely to exceed Rs. 500000 in any tax year and who has not been allotted any Permanent Account Number.	Before the end of that tax year.
3	A person who is required to furnish a return of income under section 349 and who has not been allotted any Permanent Account Number.	Before the end of the tax year.
4	A person who is entitled to receive any sum or income or amount, on which tax is deductible or collectible under Chapter XIX-B in any tax year.	Before the end of such tax year.
5	A person, being a resident, other than an individual, which enters into a tax transaction of an amount aggregating to Rs. 250000 or more in a tax and which has not been allotted any Permanent Account Number.	On or before the 31st May, immediately following such tax year.
6	A person, who is the managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Sl. No. 5 or any person competent to act on behalf of the person referred to in the said serial number and who has not been allotted any Permanent Account Number.	On or before the 31st May, immediately following the tax year in which the person referred to in Sl. No. 5 enters into financial transaction specified therein.
7	A person who intends to enter into the transaction prescribed under section 262(1)(f) and section 262(9)(a).	At least seven days before the date on which he intends to enter into the said transaction.

(8)(a) The application referred to in sub-rules (1) and (3), in respect of an Individual who is a citizen of India, shall be filled in the Form 93, and shall be accompanied by the documents mentioned in the following Table for proof of identity, address and date of birth:

TABLE

Sl. No.	Nature of Document	Proof of Identity	Proof of Address	Date of Birth (bearing the name, date, month and year of birth)
A. Copy of:—				
1.	AADHAAR card	Yes	Yes	No
2.	Indian Passport	Yes	Yes	Yes
3.	Driving licence	Yes	Yes	Yes
4.	Elector's Photo Identity Card issued by the Election Commission of India	Yes	Yes	Yes
5.	Ration card having photograph of the applicant	Yes	No	No
6.	Transgender Identity Card or certificate issued under the Transgender Persons (Protection of Rights) Act, 2019 having photograph of the applicant	Yes	Yes	Yes
7.	Photo identity card issued by the Central Government or a State Government or a Public Sector Undertaking	Yes	No	Yes



Income Tax Department

Ministry of Finance, Government of India

8. Pensioner Card issued by Government, having photograph of the applicant	Yes	No	No
9. Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card	Yes	No	Yes
10. Indian Passport of spouse bearing name of the person	No	Yes	No
11. Post office passbook having address of the applicant	No	Yes	No
12. Domicile certificate issued by the Government	No	Yes	Yes
13. Allotment letter of accommodation issued by the Central Government or State Government of not more than three years old	No	Yes	No
14. Property registration document	No	Yes	No
15. Latest property tax assessment order	No	Yes	No
16. Electricity bill (Not more than three months old)	No	Yes	No
17. Landline telephone or broadband connection bill (Not more than three months old)	No	Yes	No
18. Water bill (Not more than three months old)	No	Yes	No
19. Consumer gas connection card or book or piped gas bill (Not more than three months old)	No	Yes	No
20. Bank account statement as per Note 2 (Not more than three months old)	No	Yes	No
21. Depository account statement (Not more than three months old)	No	Yes	No
22. Credit card statement (Not more than three months old)	No	Yes	No
23. For Individuals born on and after 1st October, 2023 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 (57 of 1955)	No	No	Yes
24. 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 (57 of 1955)	No	No	Yes
25. Pension payment order	No	No	Yes
26. Marriage certificate issued by the Registrar of Marriages	No	No	Yes
27. Matriculation certificate or mark sheet of recognised board	No	No	Yes

B. Or original of:

1. Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be	Yes	No	No
2. Bank certificate, on the letter head from the branch (along with the name, stamp and copy of employee ID of the issuing officer) containing duly attested photograph and bank account number of the applicant	Yes	No	No
3. Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be	No	Yes	No
4. Employer certificate	No	Yes	No
5. Affidavit sworn before a Magistrate stating the date of birth	No	No	Yes

Note 1: In case of a person being a minor, in addition to Aadhaar of the minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity.

Note 2: In case of an Indian citizen residing outside India, copy of bank account statement in country of residence or copy of non-resident external bank account statements shall be the proof of address.

Note 3: In case of a minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of address.

(b) The application referred to in sub-rules (1) and (3), in respect of an applicant mentioned in column B of the following Table, shall be filled in the Form mentioned in column C of the said table, and shall be accompanied by the documents mentioned in column D thereof, as proof of identity, address and date of birth or date of incorporation of such applicant:

TABLE

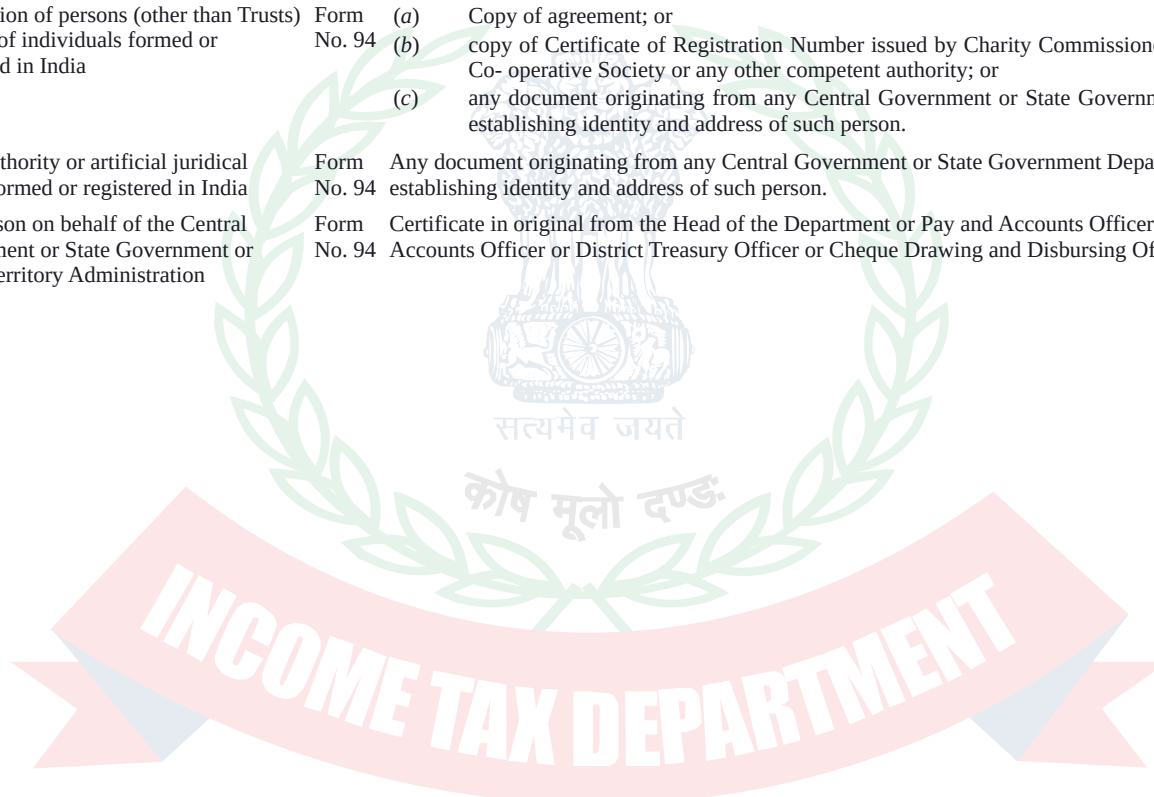
Sl. No.	Applicant	Form	Documents as proof of identity, address and date of birth or date of incorporation
A	B	C	D



Income Tax Department

Ministry of Finance, Government of India

1	Hindu undivided family	Form No. 94	(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 undivided family, as proof of identity, address and date of birth.
2	Company registered in India	Form No. 94	(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 (18 of 2013)
3	Limited Liability Partnership formed or registered in India	Form No. 94	(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 (6 of 2009);
4	Firm (other than Limited Liability Partnership) formed or registered in India	Form No. 94	(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	Form No. 94	(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	Form No. 94	(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	Form No. 94		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	Form No. 94		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.





Income Tax Department

Ministry of Finance, Government of India

9	Individuals not being a citizen of India	Form No. 95	(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 (57 of 1955); or (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	Form No. 96	(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	Form No. 96	(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	Form No. 96	(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.



Income Tax Department

Ministry of Finance, Government of India

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| 13 | Association of persons (Trusts) formed outside | Form No. 96 | (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 | Form No. 96 | (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. |

(9) Every person who has been allotted Permanent Account Number and who, in accordance with the provisions of section 262(6)(a) is required to intimate his Aadhaar number, shall intimate his Aadhaar number to the Director General of Income-tax (Systems) or the person authorised by the said authority.

(10) Every person who, in accordance with the provisions of section 262(6)(a), is required to intimate his Aadhaar number to the prescribed authority in the prescribed form and manner, failed to do so by 30th June, 2023, shall, at the time of subsequent intimation of his Aadhaar number to the prescribed authority, be liable to pay, by way of fee, an amount equal to Rs. 1000.

(11) The Director General of Income-tax (Systems) shall specify the classes of persons, forms, guidelines, standards and formats along with procedure for safe and secure transmission of forms and formats under sub-rule (2) in relation to furnishing application for allotment of the Permanent Account Number.

(12) The Director General of Income-tax (Systems) shall specify the forms and formats along with procedure in relation to furnishing correction application under section 262(4).

(13) The Director General of Income-tax (Systems) shall specify the formats, guidelines and standards along with procedure, for the verification of documents filed with the application under sub-rule (8), intimation of Aadhaar number in sub-rule (9) and issue of Permanent Account Number for ensuring secure capture and transmission of data in such format and standards and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing of the application forms for allotment of Permanent Account Number, intimation of Aadhaar number and issue of Permanent Account Number.

(14) The Director General of Income-tax (Systems) shall lay down the formats, guidelines and standards along with procedure for,—

- (a) intimation of Aadhaar number under sub-rule (3); or
- (b) authentication of Aadhaar number under sub-rule (4); or
- (c) obtaining demographic information of an individual from the Unique Identification Authority of India,

for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing or intimation or quoting or authentication of Aadhaar number or obtaining of demographic information of an individual from the Unique Identification Authority of India, for allotment of Permanent Account Number and issue thereof.