Disclaimer:
The contents of this document are for information purposes only. This aims to enable public to have a quick and an easy access to information and do not purport to be legal documents.

Viewers are advised to verify the content from Government Acts/Rules/Notifications etc.

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

FAQs on Permanent Account Number

Q1. What is PAN?

Ans: PAN stands for Permanent Account Number. PAN is a ten-digit unique alphanumeric number issued by the Income Tax Department. PAN is issued in the form of a laminated plastic card (commonly known as a PAN card).

Given below is an illustrative PAN:

ALWPG5809L

Relevant Content

Section - 262

Q2. What is the utility of PAN?

Ans: PAN enables the department to link all transactions of the assessee with the department. These transactions include tax payments, TDS/TCS credits, returns of income, specified transactions, correspondence and so on. It facilitates easy retrieval of information of assessee and matching of various investments, borrowings and other business activities of assessee.

Relevant Content

Section - 262

Q3. What are the benefits of obtaining a Permanent Account Number [PAN] and PAN Card?

Ans: A Permanent Account Number has been made compulsory for every transaction with the Income-tax Department. It is also mandatory for numerous other financial transactions such as opening of bank accounts, in bank account, deposit of cash in bank account, opening of Demat account, transaction of immovable properties, dealing in securities, etc. A PAN card is a valuable means of photo identification accepted by all Government and non-Government institutions in the country.

Relevant Content

Section - 262

Q4. How is PAN formed and how does it get its unique identity?

Ans: PAN is a ten-digit unique alphanumeric number issued by the Income Tax Department.

The formation of PAN is discussed below :

Out of the first five characters, the first three characters represent the alphabetic series running from AAA to ZZZ. (E.g. ALWPG5809L).

The fourth character of PAN represents the status of the PAN holder (E.g. ALWPG5809L). "A" stands for Association of Persons (AoP) "B" stands for Body of Individuals (BOI) "C" stands for Company "F" stands for Firm/Limited Liability Partnership "G" stands for Government Agency "H" stands for Hindu Undivided Family (HUF) "J" stands for Artificial Juridical Person "L" stands for Local Authority "P" stands for Individual "T" stands for Trust

Fifth character of PAN represents the first character of the PAN holder's last name/surname in case of an individual. In case of non-individual PAN holders, the fifth character represents the

first character of the PAN holder's name (E.g. ALWPG5809L)

The next four characters are sequential numbers running from 0001 to 9999 (E.g. ALWPG5809L).

The last character, i.e., the tenth character, is an alphabetic check digit (E.g. ALWPG5809L). The combination of all the above items gives the PAN its unique identity.

Relevant Content

Section - 262

Q5. Who has to obtain PAN?

Ans: As per Section 262 of the Income-tax Act, 2025, PAN is to be obtained by the following persons:

(a) Every person if his total income or the total income of any other person in respect of which he is assessable during the tax year exceeds the maximum amount which is not chargeable to tax.
(b) Every person who is carrying on any business or profession whose total sales, turnover or gross receipts are or are likely to exceed Rs. 5,00,000 in any tax year
(c) Every person who is required to furnish return under Section 263 for any tax year
(d) Every person who is a resident, other than an individual, who enters into a financial transaction aggregating to Rs. 2,50,000 or more in a tax year; or
(e) Every 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 clause (d) or any person competent to act on behalf of the person referred to in clause (d); or
(f) Every person who intends to enter into such transaction as may be prescribed by the Board in the interest of revenue.

Note: A person not covered in any of the above can voluntarily apply for PAN.

Relevant Content

Section - 262

Q6. What are the specified financial transactions in which quoting of PAN is mandatory?

Ans: As per Rule 159, the following are the transactions in which quoting of PAN is mandatory by every person except the Central Government, the State Governments and the Consular Offices:

1. Application to a bank, co-operative bank or banking institution for the issue of a credit card.
2. Opening of a Demat account with a depository, participant, custodian of securities, or any other person registered with SEBI.
3. Payment exceeding ₹50,000 to the Reserve Bank of India for acquiring bonds issued by it.
4. Payment exceeding ₹50,000 to a Mutual Fund for the purchase of its units.
5. Entering into a contract for the sale or purchase of securities (other than shares) where the value exceeds ₹1,00,000 per transaction.
6. Cash deposits aggregating to ₹10 lakh or more in a financial year in one or more accounts with a bank, co-operative bank, banking institution or Post Office.
7. Cash withdrawals aggregating to ₹10 lakh or more in a financial year from one or more accounts with a bank, co-operative bank, banking institution or Post Office.

8. Sale or purchase of a motor vehicle (other than a tractor) or motorcycle where the value exceeds ₹5 lakh.
9. Sale or purchase of shares of a company not listed on a recognised stock exchange where the value exceeds ₹1,00,000 per transaction.
10. Payment exceeding ₹50,000 to a company or institution for acquiring debentures or bonds issued by it.
11. Purchase, sale, gift, or execution of a joint development agreement in respect of any immovable property where the amount or stamp duty value exceeds ₹20 lakh.
12. Opening of an account and a Basic Savings Bank Deposit Account) with a bank, a co-operative bank, or banking institution.
13. Making a time deposit with a bank, co-operative bank, banking institution, Post Office, Nidhi company, or eligible NBFC where the amount exceeds ₹50,000 or aggregates to more than ₹5 lakh in a financial year.
14. Commencement of an account-based relationship with an insurer where the premium exceeds ₹50,000 in a financial year.
15. Cash payment exceeding ₹1,00,000 at any one time to a hotel, restaurant, convention centre, banquet hall, or event manager against a bill or bills.
16. Sale or purchase of goods or services of any nature where the amount exceeds ₹2,00,000 per transaction.

NOTE:

- A minor person can quote the PAN of his father or mother or guardian provided he does not have any income chargeable to income-tax.
- Any person who does not have PAN and enters into any of the above transactions can make a declaration in Form No.97. A company or firm cannot use Form No. 97 in place of PAN.

Relevant Content

Section – 262

Rule – 159

Q7. How does the Income Tax Department ensure that PAN is quoted on transactions where quoting PAN is mandatory?

Ans: It is the statutory responsibility of a person receiving a document relating to economic or financial transactions notified by the Central Board of Direct Taxes (CBDT) to ensure that PAN has been duly quoted in documents where quoting PAN is mandatory. Thus, the receiver of these documents will ensure that PAN is quoted in the respective document. E.g., PAN is required to open a bank account, and the Bank will ensure that the applicant has quoted his PAN when applying for a bank account.

Relevant Content

Section - 262

Q8. Can I file my return of income without quoting PAN?

Ans: It is mandatory to quote PAN on the return of income. Apart from the return of income, PAN must also be quoted on all challans for tax payments, correspondence with the Income Tax Department, etc.

However, every person who has been allotted a PAN and has linked his Aadhaar number with his PAN as per section 262 may furnish his Aadhaar number in lieu of a PAN for all transactions where quoting a PAN is mandatory under the Income-tax Act.

Relevant Content

Section - 262

Q9. How to apply for PAN?

Ans: PAN application can be filled out in the following forms -

Form 93 for a resident individual;

1. Form 94 for other resident assesses;
2. Form 95 for non-resident individual; 2. Form 96 for other non-resident assessee.

PAN application can be made either online through Protean website https://tinpan.proteantech.in or through any of the Protean TIN-Facilitation Centres/ PAN Centres. While submitting the PAN application form, the applicant will have to indicate whether a physical PAN card or an E-PAN card is required.

If the applicant opts for a physical PAN Card, then the physical PAN card will be printed & dispatched at the communication address. If the physical PAN Card is not required. In such cases, an email ID will be mandatory & an e-PAN Card in PDF format will be sent to the PAN applicant at the email ID mentioned in the PAN application form. Physical PAN Card will not be dispatched in such cases.

In the case of an applicant that is a company not registered under the Companies Act, 2013, the application for allotment of a Permanent Account Number is to 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. (Application for TAN is also to be made through SPICE-INC-32)

Every person who is eligible to obtain Aadhaar number shall quote Aadhaar number in the PAN application form.

Relevant Content

Section - 262

Q10. Is it mandatory to link Aadhaar number with PAN?

Ans: Every person who is eligible to obtain Aadhaar must quote their Aadhaar number while applying for PAN or furnishing a return of income. A person is required to quote his Aadhaar number in the PAN application/ITR Form.

Section 262 further provides that every person who has been allotted a PAN, and who is eligible to obtain an Aadhaar number, shall intimate his Aadhaar number to the Income-tax Department. In case of failure to intimate the Aadhaar number, the PAN allotted to the person shall be made inoperative w.e.f. 01-07-2023. The consequences during the period that the PAN remains inoperative will be as follows:

i. No refund shall be made against such PANs;
ii. Interest shall not be payable on such refund for the period during which the PAN remains inoperative; and
iii. TDS and TCS shall be deducted /collected at a higher rate, as provided in the Act.

Relevant Content

Section - 262

Q11. How to link Aadhaar number with PAN using e-Filing portal?

Ans: Taxpayer is required to log in to the e-Filing portal using his registered username and password. After logging in, he will get the “link Aadhaar” option under his ‘Profile Settings’. An Aadhaar number will be linked to a PAN if the taxpayer's name and date of birth match those on Aadhaar and PAN.

Relevant Content

Section - 262

Q12. What is the fee for default relating to intimation of Aadhaar number?

Ans: Rule 158(10) states that any person who was required to furnish their Aadhaar number but did not do so by 30-06-2023 shall be liable to pay a fee of ₹1,000 at the time of furnishing it subsequently.

Relevant Content

Section – 262

Rule - 158

Q13. How to link Aadhaar number with PAN using SMS facility?

Ans: Taxpayer who wants to link their Aadhaar number with PAN is required to send SMS to 567678 or 56161 in following format:

- UIDPAN<space><12 digit Aadhaar><space><10 digit PAN>

Example of SMS to 567678 or 56161:

- UIDPAN 111122223333 AAAPA9999Q

Aadhaar number will be linked with PAN if name and date of birth of taxpayer is identical to Aadhaar and PAN.

Relevant Content

Section - 262

Q14. How to link Aadhaar number with PAN?

Ans: Aadhaar number can be linked with PAN by any of the two ways:

1. Using SMS facility
2. Using facility on the e-Filing portal https://www.incometax.gov.in/iec/foportal

Relevant Content

Section - 262

Q15. Are there any charges to be paid for obtaining the PAN?

Ans: The applicant has to pay a fee of Rs. 93 + GST as applicable, per PAN application. In case the PAN card is to be dispatched outside India, then the fee for processing the PAN application is Rs. 864 (Rs. 93 application fees and Rs. 771 dispatch charges) + GST, which will have to be paid by the applicant.

Relevant Content

Section - 262

Q16. Is there any TATKAL facility for allotment of PAN?

Ans: There is no TATKAL Facility for allotment of PAN. However, an Individual may apply for Instant e-PAN. e-PAN facility is for allotment of Instant PAN (on near-real time basis) for those applicants who possess a valid Aadhaar number. PAN is issued in PDF format to applicants, which is free of cost. e-PAN Holds Same Value as Physical PAN Card.

Relevant Content

Section - 262

Q17. Can an application for PAN be made on plain paper?

Ans: Application for PAN cannot be made on plain paper. The application for PAN is to be made in the prescribed form, i.e. Form No. 93/94/95/96 as the case may be. Form No. 93 is prescribed for resident individuals, Form No. 94 for other resident assessees (such as HUFs, firms, LLPs, companies registered in India, trusts, AOPs/BOIs, and other entities incorporated in India), Form No. 95 for non-resident individuals, and Form No. 96 for non-resident assessees incorporated outside India.

In case of an applicant being a company which has not been registered under the Companies Act, 2013, the application for allotment of a Permanent Account Number is to be made in SPICE-INC-32 specified under sub-section (1) of section 7 of the said Act for incorporation of the company.

Relevant Content

Section - 262

Q18. What if I submit incomplete PAN application i.e. Form 93/94/95/96?

Ans: IT PAN Service Centers or TIN Facilitation Centers shall not receive any incomplete and deficient PAN application. However, these centers will assist applicants to correctly fill up form 93/94/95/96 (as the case may be).

Relevant Content

Section - 262

Q19. Is it necessary to fill the PAN application form i.e. Form 93/94/95/96 in block letters?

Ans: Yes, Form 93/94/95/96 (as the case may be) should be filled legibly in BLOCK LETTERS and preferably in black ink. It should also be noted that each box, wherever provided, should contain only one character (alphabet /number/punctuation sign), leaving a blank box after each word.

Relevant Content

Section - 262

Q20. What documents and information have to be submitted along with the PAN application in Form 93/94/95/96?

Ans: The documents required to be submitted with the PAN application are specified in Rule 158 of the Income-tax Rules. The details of the documents required are also provided in the application form. Individual applicants must provide documents proving identity, address, and date of birth. The applicant's name as mentioned in the application form and in the documents submitted with the application should match exactly.

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 the image on the PAN card will depend on the quality and clarity of the photograph affixed on the form.

Relevant Content

Section - 262

Q21. What documents will serve as proof of identity in case of individual applicants?

Ans: The documents mentioned in the following Table will serve as proof of identity in case of individual/HUF (Hindu Undivided Family):

A. *Copy of:*

a) AADHAAR card
b) Indian Passport
c) Driving licence
d) Elector's Photo Identity Card issued by the Election Commission of India
e) Ration card having photograph of the applicant
f) Transgender Identity Card or certificate issued under the Transgender Persons (Protection of Rights) Act, 2019 having photograph of the applicant
g) Photo identity card issued by the Central Government or a State Government or a Public Sector Undertaking
h) Pensioner Card issued by Government, having photograph of the applicant
i) Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card

B. *Or original of:*

a) 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
b) 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

Relevant Content

Section - 262

Q22. What documents will serve as proof of address in case of individual applicants?

Ans: The following document will serve as proof of address in case of individual applicants being Indian citizens (including those located outside India) : A. Copy of:

a) AADHAAR card
b) Indian Passport
c) Driving licence
d) Elector's Photo Identity Card issued by the Election Commission of India
e) Transgender Identity Card or certificate issued under the Transgender Persons (Protection of Rights) Act, 2019 having photograph of the applicant
f) Indian Passport of spouse bearing name of the person
g) Post office passbook having address of the applicant
h) Domicile certificate issued by the Government

i) Allotment letter of accommodation issued by the Central Government or State Government of not more than three years old
j) Property registration document
k) Latest property tax assessment order
l) Electricity bill (Not more than three months old)
m) Landline telephone or broadband connection bill (Not more than three months old)
n) Water bill (Not more than three months old)
o) Consumer gas connection card or book or piped gas bill (Not more than three months old)
p) Bank account statement as per Note 2 (Not more than three months old)
q) Depository account statement (Not more than three months old)
r) Credit card statement (Not more than three months old)

B. Or original of:

a) 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
b) Employer certificate

Relevant Content

Section - 262

Q23. What documents will serve as proof of date of birth in case of individual applicants?

Ans:

A. *Copy of:*

a) Indian Passport
b) Driving licence
c) Elector's Photo Identity Card issued by the Election Commission of India
d) Transgender Identity Card or certificate issued under the Transgender Persons (Protection of Rights) Act, 2019 having photograph of the applicant
e) Photo identity card issued by the Central Government or a State Government or a Public Sector Undertaking
f) Pensioner Card issued by Government, having photograph of the applicant
g) Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card
h) Domicile certificate issued by the Government
i) 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

j) 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
k) Pension payment order
l) Marriage certificate issued by the Registrar of Marriages
m) Matriculation certificate or mark sheet of recognised board

B. Or original of:
   a) Affidavit sworn before a Magistrate stating the date of birth

Relevant Content

Section - 262

Q24. What documents are to be submitted in case of applicant other than individual?

Ans: In case of applicant other than individual, following documents are to be submitted along with the PAN application:

Sl. No.	**Applicant**	**Documents as proof of identity, address and date of birth or date of incorporation**
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, in respect of karta of the Hindu undivided 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	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/Indian Embassy/Consulate/authorised officials of overseas branches of Scheduled Banks registered in India; or b) copy of registration certificate issued in India or approval granted to set up office in India by Indian authorities.

10	Company registered outside India	(a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by Apostille/Indian Embassy/Consulate/authorised officials of overseas branches of Scheduled Banks registered in India; or (b) copy of registration certificate issued in India or approval granted to set up office in India by Indian authorities.
11	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/Indian Embassy/Consulate/authorised officials of overseas branches of Scheduled Banks registered in India; or(b) copy of registration certificate issued in India or approval granted to set up office in India by Indian authorities.
12	Association of persons (Trusts) formed outside India	(a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by Apostille/Indian Embassy/Consulate/authorised officials of overseas branches of Scheduled Banks registered in India; or (b) copy of registration certificate issued in India or approval granted to set up office in India by Indian authorities.
13	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/Indian Embassy/Consulate/authorised officials of overseas branches of Scheduled Banks registered in India; or (b) copy of registration certificate issued in India or approval granted to set up office in India by Indian authorities.

Relevant Content

Section - 262

Q25. Is it mandatory to provide the Assessing Officer Code in Form 93/94/95/96?

Ans: Yes, it mandatory to provide the Assessing Officer (AO) Code in Form 93/94/95/96. AO Code (i.e. 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 https://www.protean-tinpan.com/.

Relevant Content

Section - 262

Q26. Should married female provide father's name?

Ans: While providing the full name, applicant should provide father's name and hence, married female should provide father's name and not husband's name.

Relevant Content

Section - 262

Q27. Who can apply on behalf of non-resident, minor, lunatic, idiot, and court of wards?

Ans: Section 303 of Income-tax Act, 2025 provides that a non-resident, minor, lunatic, idiot, mentally retarded, deceased, wards of court and such other persons may be represented through a Representative Assessee.

In such cases,

- In the application for PAN, details of the non-resident, minor, lunatic, idiot, mentally retarded, deceased, wards of court, etc. should be provided.
- Details of representative assessee have to be provided in item 14 of the application for PAN.
- Proof of Identity and Proof of address are also required for the representative assessee.

Relevant Content

Section - 262

Q28. Who has to sign the PAN application, i.e. Form 93/94/95/96?

Ans: Application in Form 93/94/95/96 must be signed (left thumb impression in case of persons unable to sing) by :

- The applicant; or
- Karta in case of HUF; or
- Director of a Company; or
- Authorised Signaturee in case of Association of Persons, Body of Individuals, Local Authority and Artificial Juridical Person; or
- Partner in case of Firm/LLP; or

- Trustee; or
- Representative Assessee in case of Minor/deceased/idiot/lunatic/mentally retarded.

Relevant Content

Section - 262

Q29. How to sign the PAN application i.e. Form 93/94/95/96?

Ans: The applicant must provide a signature in three places on Form 93/94/95/96. If the applicant cannot sign, the applicant's left-hand thumb impression should be affixed in the space for signatures and attested by a Magistrate, Notary Public, or Gazetted Officer, under official seal and stamp. Two signature/thumb impressions are to be provided as follows:

- One signature/left-hand thumb impression should be provided across the photo affixed on the left side of the form, so that a portion of the signature/impression appears on both the photo and the form.
- One signature /left hand thumb impression should be provided at the end of the form in the declaration part. Signature /left hand thumb should be within the box provided for signature /left hand thumb.

Applications not signed in the given manner and in the space provided for signature are liable to be rejected.

Relevant Content

Section - 262

Q30. After making the PAN application, how can I check the status of my PAN application?

Ans: After applying for PAN, one can check the status of his application by using the track status facility available at websites of Income Tax Department /Protean, i.e. Protean.

Relevant Content

Section - 262

Q31. Is it mandatory to file return of income after getting PAN?

Ans: Return is to be filed only if you are liable to file a return of income under section 263. It is not mandatory to file a return of income after getting a PAN.

Relevant Content

Section - 262

Q32. Should I intimate my PAN to the deductor, i.e., the person deducting tax?

Ans: Yes, you should intimate your PAN to the deductor, i.e., the person deducting tax. Non-furnishing of PAN to deductors results in TDS at a much higher rate of 20% or even more.

Relevant Content

Section - 262

Q33. What is the validity of PAN?

Ans: A PAN obtained once is valid for the lifetime of the PAN holder throughout India. It is not affected by change of address or change of Assessing Officer, etc. However, any change in the PAN database (i.e. details provided at the time of obtaining PAN) should be intimated to the Income Tax Department by furnishing the details in the form for "Request For New PAN Card Or/ And Changes or Correction in PAN Data".

Relevant Content

Section - 262

Q34. How to Apply for PAN Correction?

Ans: Any change in the PAN database (i.e., the particulars furnished at the time of obtaining PAN) should be intimated to the Income-tax Department by submitting the appropriate form, as applicable:

1. **PAN CR-01**: Request for Changes or Correction in PAN Data (For an Individual)
2. **PAN CR-02**: Request for Changes or Correction in PAN Data (For a Non-Individual)

A request for PAN correction can be submitted either online or offline.

(A) Offline Mode

The duly filled Form PAN CR-01 or Form PAN CR-02, as applicable, should be submitted at the nearest PAN Facilitation Centre.

(B) Online Mode

The application may be submitted through either of the following portals:

- Protean - https://onlineservices.proteantech.in/paam/endUserRegisterContact.html
- UTIITSL - https://www.pan.utiitsl.com/PAN

Relevant Content

Section - 262

Q35. What is the penalty for not complying with the provisions relating to PAN?

Ans: Section 467 provides for penalty in case of default by the taxpayer in complying with the provisions relating to PAN, i.e., not obtaining PAN, even though he is liable to obtain PAN or knowingly quoting incorrect PAN in any prescribed document in which PAN is to be quoted or intimating incorrect PAN to the person deducing tax or person collecting tax. Penalty of Rs. 10,000 under section 467 can be levied for failure to comply with the provisions of section 262 and penalty of Rs. 10,000 per default shall be levied for failure to Quote or to Quote invalid PAN.

Relevant Content

Section - 262

Q36. Can a person hold more than one PAN?

Ans: A person cannot hold more than one PAN. If a PAN is allotted to a person, then he cannot apply for obtaining another PAN. A penalty of Rs. 10,000/- is liable to be imposed under Section 467 of the Income-tax Act, 2025 for having more than one PAN.

If a person has been allotted more than one PAN, then he should immediately surrender the additional PAN card(s).

Relevant Content

Section - 262

Q37. By mistake I have been using different PANs for different purposes like one for my demat account and another for filing my Income-tax return and payment of taxes. How do I set this right?

Ans: It is advisable to retain only one PAN, preferably the one used for Income-tax purpose and surrender the other number immediately. The institutions where the latter number has been quoted should be informed of the correct PAN.

Relevant Content

Section - 262

Q38. Whom to contact in case of any matter relating to PAN?

Ans: In case of PAN card is not received , contact Protean.

The Income Tax Department or Protean can be contacted in any of the following means

Mode	Income Tax Department	Protean (Formerly NSDL)
Website	www.incometaxindia.gov.in	https://tinpan.proteantech.in
Call Center	-	8096078080
Email ID	efilingwebmanager@incometax.gov.in	tininfo@proteantech.in
Address		4th floor, Sapphire Chambers, Baner Road,Baner, Pune - 411045

Relevant Content

Section - 262

Q39. How to get area code for my area for allotment of PAN?

Ans: It is mandatory to provide the AO Code while applying for PAN and TAN. AO Code (i.e., 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 following links :

- https://tin.tin.proteantech.in/pan/servlet/AOSearch

Click on above link for AO Code of PAN.

- https://tin.tin.proteantech.in/tan/servlet/TanAOSearch
  Click on above link for AO Code of TAN.

Relevant Content

Section - 262

Q40. What is E-PAN?

Ans: E-PAN is the PAN provided in PDF format rather than a physical card. The E-PAN card in PDF format will be sent to the email ID mentioned in the PAN application form. If the physical PAN Card is not required, then the PAN applicant will have to indicate this at the time of submission of the PAN application. In such cases, Email ID will be mandatory & E-PAN Card will be sent to the PAN applicant at the email ID. Physical PAN Card will not be dispatched in such cases. Charges for an E-PAN card differ from those for a physical PAN card.

Relevant Content

Section - 262

Q41. What is PAN verification?

Ans: This functionality helps the deductor in verifying whether the PAN provided by the deductee (Tax Payer) is valid as per the Income Tax Department database.

Relevant Content

Section - 262

Q42. What is Instant-PAN?

Ans: Income-tax Dept. has launched a new functionality on the e-filing portal which allots a PAN to the assessee on basis of his Aadhaar Number. This facility can be used by an assessee only if the following conditions are fulfilled:

- He has never been allotted a PAN;
- His mobile number is linked with his Aadhaar number;
- His complete date of birth is available on the Aadhaar card; and

- He should not be a minor on the date of application for PAN

Relevant Content

Section - 262

Q43. How to get instant PAN using this functionality?

Ans: Follow the following steps to get instant PAN:

- Go to https://www.incometax.gov.in/iec/foportal.
- Click on the link 'Instant e-PAN'
- Click on 'Get New PAN'
- Enter the Aadhaar No. of the Applicant
- Enter the OTP received on the mobile number linked with the Aadhaar No.
- Validate the Aadhaar Details
- Validate Email ID
- Download the e-PAN

Relevant Content

Section - 262

Q44. What are Consequences for not linking PAN with Aadhaar Number

Ans: The Central Board of Direct Taxes has notified Rule 162 prescribing the manner and consequences if PAN becomes inoperative. Rule 162(3) provides that if the PAN of a person become inoperative, then he shall be liable for the following consequences:

- Refund of any amount of tax or part thereof, due under the provisions of the Act, shall not be made;
- Interest shall not be payable on such refund for the period, beginning with the date when PAN become inoperative and ending with the date on which it becomes operative;
- The tax shall be deducted or collected at a higher rate in accordance with Section 397(2).

However, the person can reactivate his PAN by subsequently intimating his Aadhaar to the Department. Further, if a person fails to link PAN-Aadhaar by the due date, he shall be liable to pay a fee of up to Rs. 1,000 under Section 430. If a person intimates his Aadhaar number after the due date, then he shall be liable to pay a fee of Rs. 1,000.

Relevant Content

Section - 262