

Form Nos. 93/94/95/96: Forms for PAN Allotment

Form No.	Applicant Type	Reference Rule/Section
93	Individual (Being Citizen of India)	Rule 158, Sec. 262
94	Non-Individual Indian Entities	Rule 158, Sec. 262
95	Individual (Not being a Citizen of India)	Rule 158, Sec. 262
96	Non-Individual Foreign Entities	Rule 158, Sec. 262

Purpose:

PAN allotment Forms are to be filled by the applicant who want to apply for Permanent Account Number (PAN).

Who Should File:

Any person (Individual/Entity) who want to apply for PAN allotment.

Existing Forms for PAN Allotment as per Income-tax Rules, 1962:

In the Rule 114 of Income-tax Rules, 1962, two forms are notified based on citizenship of the applicant i.e. Form 49A for Indian Citizens/Indian Companies/Entities incorporated in India/Unincorporated Entities formed in India, and Form 49AA for Individuals not being a Citizen of India/ Entities Incorporated outside India/ Unincorporated Entities formed outside India.

Structure of Forms:

- **Personal Information:** Information such as Name, Gender, Date of Birth/Incorporation, address, contact details etc.
- **Source of Income:** Nature of Income details
- **Parents' Details:** Name of the parent and information regarding single parent
- **Assessing Officer Code:** Jurisdiction details
- **Representative Assessee Details:** Information of the representative assessee such as name, address, contact details etc.

- **Declaration:** Declaration statements along with date and place for signature and thumb impression.

Supporting documents required:

Supporting documents, as listed in Rule 158, are required in support of:

- Proof of Identity
- Proof of Address
- Proof of Date of Birth/Date of Incorporation.

Application Count:

About **2 to 2.5 Lakh** applications **per day**.

What is the process flow of filing the Form?

The process flow includes following steps

1. Applicant has to fill PAN allotment application form, pay prescribed fees and submit it online or in physical mode to PAN Service Providers (SPs).
2. Digitization of application (in case of physical mode), eyeballing of supporting document viz-a-viz details entered in PAN application (verification of documents) by PAN SPs.
3. After successful verification, sharing of data to ITD for generation of PAN.
4. PAN allotment and dispatch of physical PAN card, if opted for it.

Outcome of Processed Form:

PAN allotment to the applicant.

Brief note on qualitative changes:

Based on stakeholders' feedback, PAN application forms have been simplified, and four Forms have been notified pertaining to four different categories of users.

- **Form No. 93** - Individual being a citizen of India
- **Form No. 94** – Indian Companies/Entities incorporated in India/Unincorporated Entities Formed in India
- **Form No. 95** – Individuals not being a citizen of India
- **Form No. 96** - Entities incorporated outside India / Unincorporated Entities Formed outside India

Key changes made in the Forms:

- The forms have been designed in such a way that they are precise, to the point and self-explanatory and instructions accompanying the forms are clear, unambiguous and aligned with IT Act and rules.
- Consistency has been maintained across forms in terms of nomenclature and structure.
- Simplification of the forms categorizing them into four different types so that each form contains only the relevant information related to a specific category of applicant to ensure ease of filling the form.
- Contact details (mobile, email etc.) have been made mandatory for all the applicants, so that real time communication can happen directly with the applicant. This also aids the applicant in tracking the application and getting updated information directly from ITD.
- The size of the photograph has been increased for better visibility and identification.
- The sub-categorization of the entity status has been given in detailed manner as part of the form itself which helps in identifying the entity specifically.
- Various fields which are not relevant (e.g. Salutation, Abbreviations of name, 'have you ever been known by any other name', KYC details for FPI applicants) have been removed.

Changes made with respect to the specific category of applicants

Resident individuals:

- In case of name field, full name is taken in expanded form and initials are allowed in cases where the name of the applicant in Aadhaar contains initials. This ensures that the applicant does not face difficulty of mismatch during Aadhaar authentication.

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- Mother's name has been made mandatory.
- Residential status (resident/non-resident/resident but not ordinarily resident) field added for Indian citizen.
- The option of getting the PAN card delivered to the office address has been given along with the residential address if additional proof to this effect is submitted.
- In case of the representative assessee (RA), the details (such as mobile number, email and PAN/Aadhaar) etc. of the representative assessee are being made mandatory in order to establish the genuineness of the RA.
- In case of citizens who are non-residents, Resident but not ordinarily resident, the details of passport and Tax Identification Number (TIN) have been made mandatory.

Indian Companies/Entities incorporated in India/Unincorporated Entities Formed in India:

- The option of getting the PAN card delivered to the communication address has been given along with the office address for the entities if additional proof to this effect is submitted.
- For the ease of communication, the contact details (such as mobile number and email) have been made mandatory.
- In case of entities, the Authorized Representatives (ARs) of the entities are allowed in addition to Representative Assessee for the purpose of application of PAN. Also, the details of the RA/AR along with proof documents are to be submitted for ensuring genuineness.

Individuals not being a citizen of India

- Additional information (foreigner/PIO /OCI) in respect of Citizenship type field has been added for foreign citizen.
- Proof of date of birth has been made mandatory for foreign citizen. This ensures the authenticity of the information being submitted.
- Fields have been provided for capturing Passport number (if any) and TIN number for authenticity.
- The Aadhaar details (wherever available) is captured for record and authentication purposes.

Entities incorporated outside India / Unincorporated Entities Formed outside India

- Proof of Date of incorporation have been made mandatory for entities registered outside India.

Challenges and Solutions:

- a. The revised Forms have been made smart and easy to fill ensuring better user experience.
- b. The long pending problem regarding mismatch of name in PAN card and Aadhaar due to initials has been addressed thereby redressing the grievance of large number of applicants.
- c. Standardization of name & address fields etc.