

**Form No. 93/94/95/96 - Frequently Asked Questions (FAQs) on PAN Forms**

**Application for Allotment of Permanent Account Number (PAN)**

<b>Name of form as per I.T. Rules, 1962</b>	49A & 49AA	<b>Name of form as per I.T. Rules, 2026</b>	93, 94, 95, & 96
<b>Corresponding section of I.T. Act, 1961</b>	139A	<b>Corresponding section of I.T. Act, 2025</b>	262
<b>Corresponding Rule of I.T. Rules, 1962</b>	114	<b>Corresponding Rule of I.T. Rules, 2026</b>	158

<b>Form No.</b>	<b>Applicant Type</b>
93	Individual (Being citizen of India)
94	Non-Individual Indian Entities
95	Individual (Not being a Citizen of India)
96	Non-Individual Foreign Entities

**FAQ's on PAN**

**1. What is PAN?**

**Ans:** PAN (Permanent Account Number) is a unique identifier allotted by the Income-tax Department to taxpayers. It is mandatory for various financial and tax-related transactions.

**2. Who should apply for PAN?**

**Ans:** Any person/entity who is required to file income tax returns or engage in prescribed specified financial transactions as per Income-tax Rules should apply for PAN.

**3. How is PAN different from TAN?**

**Ans:** PAN identifies taxpayers, whereas TAN identifies persons/entities responsible for TDS/TCS compliance. PAN cannot substitute TAN where TAN is required.

**4. Which forms are prescribed for PAN application under the Income-tax Rules, 2026?**

**Ans:** The Forms mentioned below are prescribed for PAN Application:

- i. Form No. 93: Individual (Being citizen of India)
- ii. Form No. 94: Non-Individual Indian Entities
- iii. Form No. 95: Individual (Not being a Citizen of India)
- iv. Form No. 96: Non-Individual Foreign Entities

**5. How can an applicant apply for PAN?**

**Ans:** Applications can be submitted online by accessing the portals of Protean/ UTIITSL or visiting PAN Centers of authorized PAN Service Providers i.e. Protean, UTIITSL. Domestic Companies/LLPs and FPIs can apply through Common Application Form (CAF) of MCA and SEBI respectively.

**6. What are the supporting documents required for applying PAN?**

**Ans:** The following supporting documents are required for PAN Application as per Rule 158 of Income-tax Rules, 2026:

- i. Proof of Identity
- ii. Proof of Address
- iii. Proof of Date of Birth/Date of Incorporation.

**7. Can any person other than applicant apply for PAN on behalf of applicant?**

**Ans:** Yes, an Authorized Representative (AR) / Representative Assessee (RA) can file the PAN application on behalf of applicant.

**8. What documents are required for Authorized Representative (AR) / Representative Assessee (RA) while applying PAN on behalf of applicant?**

**Ans:** In addition to applicant's supporting documents, below documents of AR/RA are required:

- i. Proof of Identity
- ii. Proof of Address

**9. What happens if an application is incomplete or deficient?**

**Ans:** Incomplete applications are treated as invalid.

**10. Is PAN application allowed to be edited after final submission?**

**Ans:** No, edits are not allowed after final submission. Corrections can be made through a separate correction request after PAN is allotted.

**11. Is correction allowed in PAN?**

**Ans:** Yes, correction requests can be submitted using the PAN change/correction request form.

**12. Is there any fee for PAN application?**

**Ans:** Yes, fee is applicable as below:

<b>Sl. No.</b>	<b>Particulars</b>	<b>Fee (inclusive of applicable taxes) (₹)</b>
1	Dispatch of physical PAN Card in India (Communication address is Indian address)	107
2	Dispatch of physical PAN Card outside India (where foreign address is provided as address for communication)	1017
<b>E-PAN (if physical PAN not required)</b>		
3	PAN applications submitted at TIN Facilitation Centers / PAN Centers	72
4	PAN applications submitted Online through paperless modes (e-KYC & e-Sign / e-Sign scanned based / DSC scanned based)	66

**13. How can the status of PAN application be tracked?**

**Ans:** Applicants can track status using the acknowledgement/reference number on the designated portal.

**14. Which parent name will get printed on PAN card?**

**Ans:** Father's/Mother's name, as selected in PAN application will be printed on PAN card.

**15. How to download the PAN application form?**

**Ans:** Applicants can download the PAN application Forms No. (93, 94, 95, 96) directly from the portals of authorized PAN service providers — Protean (formerly NSDL) or UTIITSL. The forms are available under the “Downloads -> PAN” section on these portals.

**16. What if the PAN application is rejected?**

**Ans:** If the PAN application is rejected due to incomplete or deficient information, it is treated as invalid. A fresh application needs to be submitted with correct details and mandatory supporting documents.

**17. Are Initials allowed in name while applying the PAN?**

**Ans:** No, Initials are not allowed in PAN application. However, if name in Aadhaar contains initials, then the same will be allowed in PAN application subject to the applicant giving expanded full name with supporting document.

**18. Will the Initials in name of Aadhaar be considered for PAN application?**

**Ans:** Yes. However, the applicant must provide the full expanded name along with supporting documents, in addition to the name written in initials.

**19. Is passport mandatory for applying PAN?**

**Ans:** No. However, Non-Resident Indians (NRIs) and Residents but Not Ordinarily Residents (NORs) are required to provide their passport number mandatorily.

**20. Is Tax Identification Number (TIN) mandatory for Individuals (Non- Citizen) applying for PAN?**

**Ans:** Yes.

**FAQs (Forms wise)**

**A: Form No. 93 – PAN Application Form for Individual (Being citizen of India):**

**1. What is Form No. 93?**

**Ans:** Form No. 93 is an application for PAN for individuals who are citizens of India.

**2. Who should apply using Form No. 93?**

**Ans:** Any individual who is a citizen of India and requires PAN can apply for PAN by filing Form No. 93.

**3. What are the prescribed documents for Individuals (Citizens) as per Rule 158 of the Income-tax Rules, 2026?**

**Ans:** Following is the list of prescribed documents:

<b>Proof of Identity</b>	<b>Proof of Address</b>	<b>Proof of Date of Birth</b>
(i) Copy of any of the document, — a) AADHAAR Card b) Indian Passport. c) Driving license. d) Elector’s photo identity card e) Ration card having photograph of the applicant. f) Transgender Identity Card / Certificate g) Photo identity cards are issued by the Central Government or a State Government or a Public Sector Undertaking. h) Pensioner Card issued by Government	(i) copy of any of the document, — a) AADHAAR Card b) Indian Passport. c) Indian Passport of the spouse. d) Elector's photo identity card e) Driving license. f) post office passbook having address of the applicant. g) domicile certificate issued by the Government. h) allotment letter of accommodation issued by the Central Government or State Government of not more than three years old.	(i) For Individuals born on and after 01.10.2023, copy of birth certificate. (ii) In any other case any of the document, a) birth certificate b) Indian Passport. c) Driving license. d) elector's photo identity card issued by the Election Commission of India. e) pension payment order. f) domicile certificate issued by the Government. g) marriage certificate issued by the Registrar of Marriages. h) matriculation certificate or mark

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<p>having photograph of the applicant.</p> <p>i) CGHS Card or Ex-servicemen Contributory Health Scheme photo card.</p> <p>(ii) original certificate, -</p> <p>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.</p> <p>b) bank certificate on 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.</p>	<p>i) property registration document.</p> <p>j) latest property tax assessment order</p> <p>(ii) copy of the following documents of not more than three months old—</p> <p>a) electricity bill</p> <p>b) landline telephone or broadband connection bill</p> <p>c) water bill</p> <p>d) consumer gas connection card or book or piped gas bill</p> <p>e) bank account statement</p> <p>f) depository account statement</p> <p>g) credit card statement</p> <p>(iii) original certificate, -</p> <p>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.</p> <p>b) employer certificate.</p>	<p>sheet of recognized board</p> <p>i) photo identity card issued by the Central Government/State Government/PSUs</p> <p>j) CGHS card or Ex-servicemen Contributory Health Scheme photo card</p> <p>k) original affidavit sworn before a magistrate stating the date of birth.</p>
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**4. Is Aadhaar mandatory for applying PAN?**

**Ans:** Yes, Aadhaar is mandatory for all except cases under exempted category.

**5. Whether minor can apply for PAN and what are the documents required for applying for PAN?**

**Ans:** Yes. In case of a person being a minor, in addition to Aadhaar and Photograph of the minor, proof of identity and proof of address of RA is required.

**6. Which address can be selected for Address for Communication?**

**Ans:** Anyone of the following can be selected for Address for communication:

- i. Residential Address
- ii. Office Address
- iii. Representative Assessee Address.

**B: Form No. 94 – PAN Application Form for Non-Individual Indian Entities:**

**1. What is Form No. 94?**

**Ans:** Form No. 94 is a PAN Application form for Indian Company or an Entity incorporated in India or an Unincorporated entity formed in India.

**2. Who should apply using Form No. 94?**

**Ans:** Any Indian company, LLP, firm, trust, HUF, AOP, BOI and AJP incorporated/formed in India can apply for PAN by filing Form No. 94.

**3. What documents are required for Form No. 94 as per Rule 158 of Income-tax Rules, 2026?**

**Ans:** The following supporting documents are required for PAN Application:

- i. Proof of Identity
- ii. Proof of Address
- iii. Proof of Date of Incorporation.
- iv. Affidavit for details of members (in case of HUF)

**4. Can communication address be different from office address?**

**Ans:** Yes, however the applicant has to additionally submit the proof of address for such communication address.

**C: Form No. 95 – PAN Application Form for Individual (Not being a Citizen of India):**

**1. What is Form No. 95?**

**Ans:** Form No. 95 is an application form for allotment of PAN for individuals who are not citizens of India.

**2. Who should apply using Form No. 95?**

**Ans:** Foreign individuals requiring PAN for transactions in India can apply for PAN by filing Form No. 95.

**3. What are the prescribed documents for Individual (Non-Citizen) for Form No. 95 under Rule 158 of the Income-tax Rules, 2026?**

**Ans:** Following is the list of prescribed documents

<b>Proof of Identity</b>	<b>Proof of Address</b>	<b>Proof of Date of Birth</b>
Copy of any of the document: a) Passport b) Person of Indian Origin card c) Overseas Citizenship of India Card issued d) Other national or citizenship Identification Number or Taxpayer Identification Number duly attested by Apostille or by Indian embassy or High Commission or Consulate in the country where the applicant is located.	Copy of any of the document: a) Passport b) Person of Indian Origin card c) Overseas Citizenship of India Card d) Other national or citizenship Identification Number or Taxpayer Identification Number duly attested by Apostille or by Indian embassy or High Commission or Consulate in the country where the applicant is located	Copy of any of the document: a) Copy of Passport b) Copy of Person of Indian Origin card c) Copy of Overseas Citizenship of India Card d) Copy of Other national or citizenship Identification Number or Taxpayer Identification Number containing date, month and year of birth duly attested by Apostille e) Birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth

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	<p>e) Bank account statement in the country of residence</p> <p>f) Non-resident External bank account statement in India</p> <p>g) Certificate of residence in India or Residential permit issued by the State Police Authority</p> <p>h) Registration certificate issued by the Foreigner's Registration Office showing Indian address</p> <p>i) Visa granted and copy of appointment letter or contract from Indian Company and Certificate (in original) of Indian Address issued by the employer.</p>	<p>and Deaths or the Indian Consulate or</p> <p>f) Birth certificate containing date, month and year of birth issued by any foreign authority and duly attested by Apostille or by Indian embassy or High Commission or Consulate in the country where the applicant is located.</p>
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**D: Form No. 96 – PAN Application Form for Entities incorporated or formed outside India:**

**1. What is Form No. 96?**

**Ans:** Form No. 96 is an Application for PAN for an Entity incorporated outside India or an Unincorporated entity formed outside India.

**2. Who should apply using Form No. 96?**

**Ans:** Any Foreign company or Entity incorporated outside India or an Unincorporated entity formed outside India requiring PAN for transactions in India can apply for PAN by filing Form No. 96.

**3. Is TIN mandatory for entities incorporated outside India?**

**Ans:** Yes, it is mandatory.