

## **1. What Is PAN?**

Permanent Account Number (PAN) is a ten-digit alphanumeric number, issued in the form of a laminated card, by the Income Tax Department.

## **2. Why Is It Necessary To Have PAN?**

It is mandatory to quote PAN on return of income, all correspondence with any income tax authority. From 1 January 2005 it will be mandatory to quote PAN on challans for any payments due to Income Tax Department.

It is also compulsory to quote PAN in all documents pertaining to financial transactions notified from time-to-time by the Central Board of Direct Taxes. Some such transactions are sale and purchase of immovable property or motor vehicle or payments in cash, of amounts exceeding Rs. 25,000/- to hotels and restaurants or in connection with travel to any foreign country. It is also mandatory to mention PAN for obtaining a telephone or cellular telephone connection. Likewise, PAN has to be mentioned for making a time deposit exceeding Rs. 50,000/- with a Bank or Post Office or depositing cash of Rs. 50,000/- or more in a Bank.

## **3. How does Income Tax Department ensure that PAN is quoted on transactions mentioned above?**

It is statutory responsibility of a person receiving document relating to economic or financial transactions notified by the CBDT to ensure that PAN has been duly quoted in the document.

## **4. Is it compulsory to quote PAN on return of income?**

Yes, it is compulsory to quote PAN on return of income.

## **5. How will these authorities verify PAN?**

A facility for verifying PAN is available on the website of the Income Tax department.

## **6. Who must have a PAN?**

- i. All existing assesses or taxpayers or persons who are required to furnish a return of income, even on behalf of others, must obtain PAN.
- ii. Any person, who intends to enter into financial transaction where quoting PAN is mandatory, must also obtain PAN.
- iii. The Assessing Officer may allot PAN to any person either on his own or on a specific request from such person.

**7. Can a person obtain or use more than one PAN?**

Obtaining or possessing more than one PAN is against the law.

**8. Can an application for PAN be made in Form 49A obtained from anywhere?**

Yes, PAN application may be made on Form 49A obtained from any source other than IT PAN Service Centers or TIN Facilitation Centers. For instance, a PAN application may be made on form downloaded from the website of Income Tax department or UTIISL or NSDL; or on form printed by local printers or a photocopy of downloaded or printed form.

**9. Is a photograph compulsory for making an application for PAN?**

A photograph is compulsory only in case of 'Individual' applicants.

**10. Is father's name compulsory for female (including married/divorced/widow) applicants?**

Only father's name is required to be filled in the PAN application (Form 49A). Female applicants, irrespective of marital status, should write only father's name in the PAN application

**11. Is it compulsory to mention telephone numbers on Form 49A?**

Telephone number is not compulsory, but if provided it may help in faster communication.

**12. I had applied for PAN and received PAN number but have not received the PAN Card?**

Apply in the form for '[Request For New PAN Card Or/ And Changes In PAN Data](#)' at any IT PAN Service Center or TIN Facilitation Center quoting the PAN allotted to you.

**13. How will the new PAN card be delivered to me?**

The UTIISL or NSDL, as the case may be, will ensure delivery of new PAN card at the address indicated by you in the PAN application form or form for '[Request For New PAN Card Or/ And Changes In PAN Data](#)'