

**FORM NO. 49A**

**Form of application for allotment of Permanent Account Number under section 139A of the Income-tax Act, 1961**

[To avoid mistake(s), please follow the accompanying instructions and examples carefully before filling up of the form]

Please affix your recent black and white photograph (3.5cm x 25 cm) (in case of Individuals only)

(Signature of the applicant inside the white box provided above)

To  
The Assessing Officer,  
.....  
.....  
.....

Sir,

Whereas my/our total income/the total income of ..... in respect of which I/we am/are are assessable under the Income-tax Act, 1961, during the accounting year ending on [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ] exceeded rupees ..... the maximum amount which is not chargeable to income-tax; (name)

Whereas my/our case does not fall under sub-section (1) of section 139, and I am/we are carrying on a business the total sales/turnover/gross receipts of which are or is likely to exceed fifty thousand rupees in the accounting year ending on [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ] D D M M Y Y Y Y

Whereas my/our case does not fall under sub-section(1) of section 139A, and I am/we are required to furnish a return of income under sub-section (4A) of section 139 for the accounting year ending on [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ] D D M M Y Y Y Y





5. Status of the Applicant  as applicable (only one box)
- Individual  Firm  Body of Individual  B
- Hindu Undivided Family  Association of Persons  A Local Authority  L
- Company  Association of Persons (Trusts)  T Artificial Juridical Person  J

6. If an individual, please give father's name (No initials please)

Last Name/Surname

First Name

Middle Name

7. Sex (for Individual Applicant only)  as applicable Male  M Female  F

8. Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals/Association of Persons

-  -  -

9. Whether Citizen of India?  as applicable Yes  Y No  N

10. Registration number (in case of firms, companies, etc.)

11. Source(s) of Income  as applicable

Salaries  House Property  Business or Profession  Capital gains  Income from other source(s)



**BRANCHES (If required, please add separate sheet, in the format given below, for each branch)**

Name of Office


Flat/Door/Block No.

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Name of Premises/Building/Village

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Road/Street/Lane/Post Office

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Area/Locality/Taluka/Sub-Division

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Town/City/District

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

State/Union Territory

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Pin

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Nature of Business

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Tax Deduction Account No., if any

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Date of commencement

		-			-			D	D	M	M	Y	Y	Y	Y
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13. If Firm/Hindu Undivided Family/Association of Persons/Body of Individuals/Company, the names, address, etc., of Partners/ Members/Directors (for information about more persons, please add separate sheet(s) in the format given below)

**DETAILS OF PERTNERS/MEMBERS/DIRECTORS**

(a) Name of Partners/Members/Directors

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14. Full Name, Address of the representative assessee who is assessable under the Income-tax Act in respect of the person, whose particulars have been given in Columns 1 to 13 (Please see Instruction No. 14)

	Full Name (no initials please) Please Tick ✓ as applicable    Shri <input type="checkbox"/> Smt. <input type="checkbox"/> Kumari <input type="checkbox"/> M/s <input type="checkbox"/>	
Last Name/Surname	First Name	Middle Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
Flat/Door/Block No.		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Name of Premises/Building/Village		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Road/Street/Lane/Post Office		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Area/Locality/Taluka/Sub-Division		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Town/City/District		Pin
<input type="text"/>	<input type="text"/>	<input type="text"/>
State/Union Territory		<input type="text"/>



15. .i) Permanent Account Number, if any, allotted earlier\*

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(ii) GIR No., if any, allotted earlier

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(iii) Ward/Circle/Range

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I/We, ....., the applicant, do hereby declare that what is stated above is true to the best of my/our information and belief.

	Signature of the Applicant (inside the white box provided above)
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Verified today, the 

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 M M Y Y

FOR OFFICE USE

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1. Permanent Account Number allotted

D	D	M	M	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

2. Date of allotment of Permanent Account Number

\*Applicable in places notified by the Board under sub-section (4) of section 139A of the Income-tax Act, 1961

## INSTRUCTIONS

1. This application form is for allotment of Permanent Account Number including Permanent Account Number under New Series.
2. Permanent Account Number under New Series is mandatory in the places notified by the Board under sub-section (4) of section 139A of the Income-tax Act, 1961.
3. The Income-tax Department is allotting Permanent Account Number ( *New Series* ) containing 10 characters which are required by law. These 10 character Permanent Account Number (*New Series*) replaces the earlier GIR Numbers/ Old Permanent Account Numbers. Till the Permanent Account Number (*New Series*) is intimated to you, you may continue to use the old number.
4. After allotment of the Permanent Account Number ( *New Series* ) use of new 10 character Permanent Account Number (*New Series*) only is mandatory.
5. If you have already applied for 10 character Permanent Account Number ( *New series* ) you need not apply afresh.
6. If you have already been allotted 10 character Permanent Account Number (*New Series*) please do not apply.

### Instructions for filling up the application Form for Allotment of Permanent Account Number.

#### A. GENERAL

- (a) Application form must be typewritten or handwritten in black ink in BLOCK LETTERS in Full.
- (b) Please send two 3.5 cm × 2.5 cm sized recent black and white photographs of which one should be affixed on the form at the designated space and the other one should be attached with a paper clip.
- (c) Each box, wherever provided, should contain only one character (alphabet/number/punctuation sign, etc.) leaving a box- blank after each word.
- (d) Please note that all communications here after will be sent at the residential address/office address as indicated by you in column 4 of this form.

#### B. HOW TO FILL THE APPLICATION FORM

- I. Name Name of the assessee should be written in full and not in abbreviated form. As an exception, very large Middle names may be abbreviated as in the example. While filling in name, please do not prefix it with Shri, Smt., Mrs., Kumari, Late, Major, Dr., etc. Please leave a blank box between any two parts of the name. Individuals having sole proprietorship concerns should provide their names in this item. Particulars of business must be provided in item 12.

Please write Surname/Last Name followed by first name and middle name(s), in the manner, as given in the examples below :

*Applicants other than Individuals may please follow example 4.*

Example 1 : Write SATYA PRAKASH SHARMA as :	
Last Name/Surname	First Name
S H A R M A	S A T Y A
Middle Name	
P R A K A S H	
Example 2 : Write SATYAM VENKAT M.K. RAO as :	
Last Name/Surname	First Name
R A O	S A T Y A M
Middle Name	
V E N K A T M K	
Example 3 : Write RAVIKANT as :	
Last Name/Surname	First Name
R A V I K A N T	
Middle Name	
Example 4 : Write XYZ DATA CORPORATION (INDIA) PRIVATE LTD as	
Last Name/Surname	First Name
X Y Z D A T A C O R P O R A T I O N ( I N D I A ) P R I V A T E L T D	
Middle Name	
Example 5 : Write S. MOHAN (SWAMINATHAN MOHAN) as :	
Last Name/Surname	First Name
M O H A N	S W A M I N A T H A N
Middle Name	
Example 6 : Write M.S. KANDASWAMY (MADURAI SOMASUNDRAM KANDASWAMY) as :	
Last Name/Surname	First Name
K A N D A S W A M Y	M A D U R A I
Middle Name	
S O M A S U N D R A M	
Example 7 : Write S. SARDA (SURESH SARDA) as :	
Last Name/Surname	First Name
S A R D A	S U R E S H
Middle Name	
Example 8 : Write GEETHA RAMAKRISHNAN as :	
Last Name/Surname	First Name
R A M A K R I S H N A N	G E E T H A
Middle Name	

In the case of HUF, FIRM, AOP, AOP (Trusts), LOCAL AUTHORITY or ARTIFICIAL JURIDICAL PERSON, initials may be used only if they are part of a registered name.

2. Other Name

In this column maiden name or any other name should be written in full, in expanded form in exactly the same way as in the examples.

3. Address

Both residential and office addresses should be given in the specified format. PIN must be mentioned.

4. Address for Communication

Tick  the appropriate box and give the contact telephone number, if any.

5. Status of the Assessee

Tick  only one of the appropriate boxes.

6. Father's Name

Father's name must be written in full in expanded form and exactly in the same way as in the case of Name at (1) above. *Husband's name is not required and should not be given.*

7. Sex

Tick  only one of the appropriate boxes.

8. Date of Birth/Incorporation/Partnership or Trust Deed, etc. Please give the date according to the following:

Individual

Actual Date of Birth

Company

Date of incorporation

Association of Persons

Date of Formation/Creation

Association of Persons (Trusts)

Date of Trust Deed/Creation

Partnership Firm

Date of Partnership Deed

Hindu Undivided Family

(a) Date of Creation of HUF after partition

(b) Date from which partition was accepted under section 171 of Income-tax Act, 1961.

(c) Date on which individual property was thrown in common hotch-pot of HUF or impressed with the Status of HUF.

(d) In case of very old HUF where date of creation is not available. "ANCESTRAL" should be written.

(e) Date on which HUF is created.

Example : Write date 21-9-1956 as

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9. Whether Citizen of India  Tick only one of the appropriate boxes. 6
10. Registration Number This is to be given in case of assesses who are neither Individual nor HUF, according to following :
- |                      |  |
|----------------------|--|
| Company              | Registration Number issued by Registrar of Companies                                     |
| Firm                 | Registration Number issued by Registrar of Firms   |
| Trust                | Registration Number issued by the Charity Commissioner or any other Competent Authority. |
| Co-operative Society | Registration Number issued by the Registrar of Co-operative Societies.                   |
| Others               | Registration Number issued under Societies Registration Act or any such authority.       |
11. Source(s) of income  Tick the appropriate boxes.
12. Particulars of Business, if any  Add separate sheet(s) in the given format only, if required in case of more than one branch :
- (a) Name and address should be given in exactly the same way as explained above at items 1 and 3, respectively.
  - (b) Nature of Business: Please indicate the nature of business.
  - (c) Tax Deduction Account Number (TAN), if any: Self-explanatory.

(d) Date of commencement:

Please indicate the date of commencement of business/branch in the format DD-MM-YYYY as explained in the example given at item 8 above.

(e) Number of branches, if any: Please give number of branches in figures only. For example 2 should be written as 0002 and 12 should be written as 0012.

13. *Details of Partners/Directors/Members:* Add separate sheet(s) in the given format only for information about more persons in the format specified in this column:

(a) Number of Partners/Directors/Members : Please give the number in figures only. For example, 2 should be written as 02 and 12 should be written as 12.

(b) Name and address should be given in exactly the same way as explained above at items 1 and 3.

14. This column should be filled in by representative-assessee only as specified in section 160 of the Income-tax Act, 1961, such as, an agent of the non-resident, guardian or manager of a minor, lunatic or idiot, Court of Wards, Administrator General, Official Trustee, receiver, manager, trustee of a Trust including Wakf. In such cases representative assessee can sign in place for the "signature of the assessee".

15. Persons, who are required to obtain Permanent Account Number under New Series in places notified by the Board under sub-section (4) of section 139A of the Income-tax Act 1961, may please write the Permanent Account Number, if any, allotted earlier. If no PAN has been allotted and/or GIR Number has been allotted please write the GIR Number allotted. Also write Ward/Circle/Range where assessed to tax or return of income was filed.

Signature of the applicant should be in English or in any of the Indian languages. Thumb impressions must be attested by a Gazetted Officer or by Magistrate/Notary Public under his/her office seal Signature/Thumb Impression should strictly be made in the white space provided.