

CBDT- Changes or correction in PAN data-NSDL

Under the provisions of Income Tax (IT), Changes or correction in PAN data can be requested by applicant when PAN has already been allotted to the applicant but applicant wants to make change/correction in PAN data. A new PAN card bearing the same PAN with updated details will be issued to applicant. Business users can submit the application form for "Changes or Correction in PAN data" in the following cases:

- a. When you already have PAN but want a new PAN card.
- b. When you want to make some changes or corrections in your existing PAN details.


The issuance of PAN card has been outsourced to service provider – NSDL e-Gov. Service can be availed at any time of the year. Process steps:

- Applicant fills and complete information in relevant fields in the Application Form and upload the eForm on eBiz portal.
- Applicant will make payment.
- Once application form is successfully submitted and received by service provider (SP) then Service Provider issues an acknowledgement receipt containing 15 digit acknowledgement number.
- Applicant takes print out of acknowledgement receipt.
- The duly signed acknowledgement receipt affixed with photograph (in case of 'Individuals', size **3.5 cm x 2.5 cm**), proof of identity, proof of address and proof of date of birth as declared in form etc should be sent to Service Provider.
Note: In case of non-individual PAN applicants, the acknowledgement receipt shall be signed by the authorized signatory (Karta in case of HUF, Director in case of Company, Partner in case of Partnership Firm /LLP, Trustee in case of Trust and Authorized signatory in remaining categories) and photo is not required to be affixed for Non-Individual category.
- Application will be scrutinized by service provider and income tax department. For successful applications PAN corrections are done in income tax database. Physical copy of PAN card is also dispatched to applicant.
- For un-successful applications objection/rejection will be raised. Applicant can not re-submit application in case of rejection.

Forms:

Application for changes or correction in PAN data.

General Instructions:

- The electronic form (e-Form) can be downloaded from service landing page to your computer and can be filled offline. You will require internet connection only while downloading the e-Form and while submitting the completed e-Form on the eBiz website.
- As you progress completing the e-Form, you may save the form as many times as you wish, just like any other document. Saving the document helps you to check if there are any errors in the data that you have already entered. In case of errors, the form will show an error message and a  mark will be shown above the respective field. You may correct the data and save the form once again to clear the error.
- Every field in the electronic form has associated help text. On placing the mouse cursor over a field, a tooltip will pop-up describing the type of data and valid values that it can accept.
- A small note is also displayed for some of the fields indicating the constraints in the input values.
- Fields marked with * are mandatory and should be filled in before a form can be submitted on e-Biz portal. You may not be able to leave some of the fields blank in the e-Form. In case you wish not to enter data in a field, please input "NA" if it is a text/description field or a 0, if it is a numeric field.
- For Changes or Correction in PAN data, fill all mandatory fields (marked with *) of the Form and select the corresponding box on left margin of appropriate field where correction is required.
- If the application is for re-issuance of a PAN card without any changes in PAN related data of the applicant, fill all fields in the Form but do not select any box on left margin.
- In case of either a request for Change or Correction in PAN data or request for re-issuance of a PAN Card without any changes in PAN data, the address for communication will be updated in the ITD database using address for communication provided in the application.
- For Cancellation of PAN, fill all mandatory fields in the Form, enter PAN to be cancelled in the Form and select the check box on left margin. PAN to be cancelled should not be same as PAN (the one currently used) mentioned at the top of the Form.
- AADHAAR (12 digit number) In case Aadhaar number of Individual applicant is entered in the application form, then proof of Aadhaar along with supporting documents is to be submitted to NSDL e-Gov.

- If copy of Aadhaar is selected as Proof of Identity/Address/date of birth, then it is mandatory to enter Aadhaar number.
- In case applicant is 'MINOR', Aadhaar of minor should be mentioned in the application form. (i.e. Do not mention Representative Assessee's Aadhaar number)
- Aadhaar number (if provided) would be authenticated using applicant's details as mentioned in application form.
- After completion of form applicant will upload the form on eBiz portal.
- If the data submitted fails in any format level validation, a response indicating the error(s) will be sent to eBiz portal.
- The applicant shall rectify the error(s) and re-submit the form.

Acknowledgement:

- When application is successfully submitted at NSDL e-Gov then an acknowledgement receipt is generated by NSDL e-Gov. This Acknowledgement consists of:
 - A 15-digit unique acknowledgement number
 - Category of applicant
 - Permanent Account Number (PAN)
 - Name of applicant
 - Father's Name (in case of 'Individual')
 - Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals/Association of Persons
 - Address for Communication
 - Space for Photograph (in case of 'Individual')
 - Payment Details
 - Space for Signature
 - Aadhaar No.
 - Details of Proof of Identity, Address & Date of birth (applicable for Individual & HUF applicants)
 - Acknowledgement will also indicate fields in which change/correction is requested.
- Applicant shall save and print this acknowledgement.
- Signature/ Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on form.

- Signature/Left hand thumb impression should be within the box provided on the right side of the form. The signature should not be on the photograph affixed on right side of the form. If there is any mark on this photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- Thumb impression, if used, should be attested by a Magistrate or a Notary Public or Gazetted Officer, under official seal and stamp.

Payment:

- Fee for processing PAN application: ₹ 107 (including service tax) for PAN card to be dispatched in India. For dispatch outside India, fee is ₹ 989 (including service tax).
- Payment should be in INR and payment instruments in other currency will not be accepted.

Submission of documents:

- The acknowledgement duly signed, affixed with photograph (in case of 'Individuals') along with demand draft/cheque, if any, proof of existing PAN, proof of identity, address & date of birth (applicable for Individual & Karta of HUF) as specified in the application along with any other relevant proof as specified (in Item No.IV - Documents to be submitted along with the application) is to be sent to NSDL e-Gov at 'NSDL e-Governance Infrastructure Limited, 5th floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411016'.
- Super scribe the envelope with 'APPLICATION FOR PAN CHANGE REQUEST-Acknowledgment Number' (e.g. 'APPLICATION FOR PAN CHANGE REQUEST-88101020000097').
- Your acknowledgement, and proofs, should reach NSDL e-Gov within 15 days from the date of online application.

Field instructions for form:

For issue of new PAN card without any changes- In case you have a PAN but no PAN card and wish to get a PAN card, fill all column of the form but do not tick any of the boxes on the left margin. In case of loss of PAN card, a copy of FIR may be submitted along with the form.

For changes or correction in PAN data, fill all column of the form and tick box on the left margin of appropriate row where change/correction is required.

Having or using more than one PAN is illegal. If you possess more than one PAN, kindly fill the details in Item No. 11 of this form and surrender the same.

Category of applicant: Applicant need to select the category he/she is applying for.

Permanent Account Number (PAN): Applicant must mention 10 digit PAN correctly.

1. Full Name:

Please select appropriate title.

Do not use abbreviations in the First and the Last name/Surname.

For example **RAVIKANT** should be written as :

Last Name/Surname	R	A	V	I	K	A	N	T		
First Name										
Middle Name										

For example **SURESH SARDA** should be written as :

Last Name/Surname	S	A	R	D	A					
First Name	S	U	R	E	S	H				
Middle Name										

For example **POONAM RAVI NARAYAN** should be written as :

Last Name/Surname	N	A	R	A	Y	A	N			
First Name	P	O	O	N	A	M				
Middle Name	R	A	V	I						

For example **SATYAM VENKAT M. K. RAO** should be written as :

Last Name/Surname	R	A	O							
First Name	S	A	T	Y	A	M				
Middle Name	V	E	N	K	E	T		M		K

For example **M. S. KANDASWAMY(MADURAI SOMASUNDRAM KANDASWAMY)** should be written as :

Last Name/Surname	K	A	N	D	A	S	W	A	M	Y
First Name	M	A	D	U	R	A	I			

Middle Name	S	O	M	A	S	U	N	D	R	A	M
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Applicants other than 'Individuals' must ignore above instructions.

Non-Individuals should write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name.

For example **XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED** should be written as :

Last Name/Surname	X	Y	Z	D	A	T	A	C	O	R	P	O	R	A	T	I	O	N	S	L	I	M	I	T	E	D
First Name																										
Middle Name																										

For example **MANOJ MAFATLAL DAVE (HUF)** should be written as :

Last Name/Surname	M	A	N	O	J	M	A	F	A	T	L	A	L	D	A	V	E									
First Name																										
Middle Name																										

HUFs shall mention HUF after their full name.

In case of Company, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' only.

In case of sole proprietorship concern, the proprietor should apply for PAN in his/her own name.

Name should not be prefixed with any title such as Shri, Smt, Kumari, Dr., Major, M/s etc.

Name you would like it printed on the card:

Individual applicants should provide full/abbreviated name to be printed on the PAN card. Name, if abbreviated, should necessarily contain the last name. For example:

SATYAM VENKAT M. K. RAO should be written as :

Last Name/Surname	R	A	O							
First Name	S	A	T	Y	A	M				
Middle Name	V	E	N	K	A	T		M		K

can be written as in .Name to be printed on the PAN Card. column as

SATYAM VENKAT M. K. RAO or
S. V. M. K. RAO or
SATYAM V. M. K. RAO

For Non - Individual applicants, this should be same as last name field in Item No.1 above.

Name you would like printed on the card should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.

2. **Father's Name:** Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here.

Married women applicants should give only father's name and not husband's name.

3. **Date of Birth/Incorporation/Agreement /Partnership or Trust Deed/Formation of Body of Individuals/ Association of Persons:** Date cannot be a future date. Date: 2nd August 1975 should be written as:

D	D	M	M	Y	Y	Y	Y
0	2	0	8	1	9	7	5

Relevant date for different categories of applicants is:

Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of TrustDeed; Partnership Firms: Date of Partnership Deed; LLPs : Date of Incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.

4. **Gender:** This field is mandatory for Individuals. Field should be left blank in case of other applicants.

5 & 6. **Photo & Signature Mismatch:** Individuals issued a PAN card with incorrect/unclear photograph/signature should tick the box on the left margin. The original PAN card with wrong photograph / signature is to be enclosed with the acknowledgement.

7. **Address for communication- Residential and Office:**

Indicate either Residence or Office address for communication as the case may be.

(1) For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank.

(2) In case of Firm, LLP, Company, Local Authority and Trust, name of office and complete address of office is mandatory.

For all categories of applicants, it is necessary to mention complete address and the details of Town/City/District, State/Union Territory, and PINCODE are mandatory.

In case, a foreign address is provided then it is mandatory to provide Country Name along with ZIP Code of the country.

8. **Update other address:** If applicant wishes to update other address, besides address for communication, box on left margin to be selected and details of address be provided on an additional sheet in similar format as prescribed in Item No. 7.

9. **Telephone Number and e-mail ID:**

(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code of telephone number).

For example :

(i) Telephone number 23555705 of Delhi should be written as

Country code

	9	1
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Where '91' is the country code (ISD code) of India and 11 is the STD Code of Delhi.

STD code

1	1	
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Telephone number/Mobile number

2	3	5	5	5	7	0	5
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(ii) Mobile number 9102511111 of India should be written as

Country code

	9	1
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Where '91' is the country code (ISD code) of India.

STD code

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Telephone number/Mobile number

9	1	0	2	5	1	1	1	1	1
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(2) It is mandatory for the applicants to mention either their "Telephone number" or valid "e-mail id" so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail.

(3) Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form. (applicable for Indian mobile numbers).

(4) NRI /Foreign National should mention the ISD code of their respective country and City code as applicable in the space provided for ISD/STD code. e. g. Person staying in Chicago should write A1 in the ISD code and 312 in STD code text box. (A1 is ISD code of USA and 312 is City code of Chicago).

10. Aadhar number (In case of Citizen of India): Aadhaar number, if allotted, may be quoted (supported by copy of Aadhaar letter/card). If copy of Aadhaar is selected as proof of identity/address/date of birth, then it is mandatory to enter Aadhaar number. In case applicant is 'MINOR', Aadhaar of minor should be mentioned in the application form. (i.e. Do not mention Representative Assessee's Aadhaar number)

11. Mention other Permanent Account Numbers (PANs) inadvertently allotted to you: All PANs inadvertently allotted other than the one filled at the top of the form (the one currently used) should be mentioned and the copy of corresponding PAN card(s) to be submitted for cancellation with the form.

12. Verification: It is mandatory to provide Verifier's name, Verifier capacity and verifier place in the application.

- I. Name of Verifier
- II. Capacity of verifier
- III. Number of documents enclosed
- IV. Date of application
- V. Place of verification

Proof of Identity, Address and date of birth:

- a. Documents which are acceptable as proof of identity, address and date of birth (applicable for Individuals & Karta of HUF) are mentioned in [Detailed instructions for documents to be submitted.](#)
- b. Proof of Identity, address and date of birth must be in the name of the applicant as mentioned in the application form.
- c. If the applicant is a minor (i.e. below 18 years of age at the time of application), any of the documents acceptable as proof of identity and address of any of the parents/guardian of such minor shall be deemed to be the proof of identity and address of the applicant.

- d. Proof of address in the name of spouse/parents/sibling etc., will not be accepted as valid proof of address.
- e. Proof of Address is required for the address mentioned in "Address for communication" in item no.7.
- f. If item no.8 is ticked & filled in, proof of address mentioned therein is also required.

Proof of PAN:

- a. Proof of PAN is required for the PAN currently in use (i.e. existing PAN). This is required for the PAN mentioned at the beginning of the application before item no. 1
- b. Proof of PAN is also required in case of cancellation request for any PAN, i.e., for any PAN mentioned in Item No. 10
- c. Proof of PAN can be one of the following only:
 - i. Copy of PAN card; or
 - ii. Copy of intimation letter issued by the Income Tax Department in lieu of PAN card intimating PAN.
 - iii. In case one of the above proofs are not available, a copy of FIR (stating loss of PAN card) can be submitted.

If proof of PAN (as stated above) is not submitted, the application will be processed on a 'good effort' basis even without a copy of FIR. During verification at NSDL, if it is found that there are differences between the PAN or the data provided in the application with the ITD database, the application may not be processed and the processing fee will be forfeited.

Proof of change requested:

The applicant shall be required to provide further documentary proof to support request for correction or change in PAN data like name, father's name, date of birth, for example:

- a. Request for change (marginal correction like spelling correction, expansion of initials, etc.) in applicant's or father's name will have to be supported with suitable proof of identity containing corrected data.
- b. Request for change (significant change) in applicant's or father's name will have to be supported with such proof that will contain proof of change of name from the old to the new in addition to the proof of identity. The documents that shall be accepted as proof in this case are:
 - i. **For married ladies - change of name on account of marriage** - marriage certificate,

<p>h. Pensioner card having photograph of the applicant; or</p> <p>i. Central Government Health Service Scheme Card or Ex-Servicemen Contributor Health Scheme photograph; or</p>	<p>modation issued by Central or State Government of not more than three years old; or</p> <p>j. Property Registration Document; or</p>	<p>or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955); or</p> <p>g. Photo identity card issued by the Central Government or State Government or Central Public Sector Undertaking or State Public Sector Undertaking; or</p> <p>h. Domicile certificate issued by the Government; or</p> <p>i. Central Government Health Service Scheme photo card or Ex-service men Contributor</p>		<p>and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant (in prescribed format)</p> <p>Note: 1. In case of Minor, any of the above mentioned documents as proof of identity and address of any of parents/guardians of such minor shall be deemed to be the proof of identity and address for the minor applicant. 2. For HUF, (a) An affidavit by the karta of the Hindu Undivided Family stating the name, father's name and address of all the coparceners on the date of application; and (b) Copy of any document applicable in the case of an individual specified above, in respect of karta of the Hindu</p>	<p>statement or as per note 2; or</p> <p>f. Depository account statement; or</p> <p>g. Credit card statement; or</p> <p>(iii) Certificate of Address in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be (in prescribed format); or</p> <p>(iv) Employer certificate in original (in prescribed format)</p> <p>Note: 1. Proof of Address is required for address mentioned in item no. 7. 2. In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-</p>	<p>tory Health Scheme photo card; or</p> <p>j. Pension payment order; or</p> <p>k. Marriage certificate issued by the Registrar of Marriages; or</p> <p>l. Affidavit sworn before a magistrate stating the date of birth</p>	
<p>(ii) Certificate of identity in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be (in prescribed format); or</p> <p>(iii) Bank certificate in Original on letter head from the branch (along with name</p>	<p>(ii) Copy of following documents of not more than three months old</p> <p>a. Electricity Bill; or</p> <p>b. Landline Telephone or Broadband connection bill; or</p> <p>c. Water Bill; or</p> <p>d. Consumer gas connection card or book or piped gas bill; or</p> <p>e. Bank account</p>	<p>Photo identity card issued by the Central Government or State Government or Central Public Sector Undertaking or State Public Sector Undertaking; or</p> <p>h. Domicile certificate issued by the Government; or</p> <p>i. Central Government Health Service Scheme photo card or Ex-service men Contributor</p>					

undivided family, as proof of identity, address and date of birth.	resident External (NRE) bank account statements (not more than three months old) shall be the proof of address.		
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Other than Individuals and HUF (Indian companies/Entities incorporated in India/Unincorporated entities formed in India)

1	Company	Copy of Certificate of Registration issued by the Registrar of Companies.
2	Partnership Firm	Copy of Certificate of Registration issued by the Registrar of Firms or Copy of partnership deed.
3	Limited Liability Partnership	Copy of Certificate of Registration issued by the Registrar of LLPs
4	Trust	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
5	Association of Person, Body of Individuals, Local Authority, or Artificial Juridical Person	Copy of Agreement or copy of certificate of registration number issued by charity commissioner or registrar of cooperative society or any other competent authority or any other document originating from any Central or State Government Department establishing identity and address of such person.

For Individuals and HUF (Not being a Citizen of India)

Proof of Identity	Proof of address
Copy of 1. Passport, or 2. Person of Indian Origin (PIO) card issued	Copy of 1. Passport, or 2. Person of Indian Origin (PIO) card issued by

by Government of India, or 3. Overseas Citizen of India (OCI) card issued by Government of India, or 4. Other national or citizenship Identification Number or Taxpayer Identification Number duly attested by 'Apostille' (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (in prescribed format).	Government of India, or 3. Overseas Citizen of India (OCI) card issued by Government of India, or 4. Other national or citizenship Identification Number or Taxpayer Identification Number duly attested by 'Apostille' (in respect of the countries which are signatories to the Hague Apostille Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (in prescribed format); or 5. Bank account statement in the country of residence, or 6. Non-resident External(NRE) bank account statement in India, or 7. Certificate of Residence in India or Residential permit issued by the State Police Authorities, or 8. Registration certificate issued by the Foreigner's Registration Office showing Indian address, or 9. Visa granted & Copy of appointment letter or contract from Indian Company & Certificate (in original) of Indian address issued by the employer.
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	<p>Note: - In case 'Office Address (of India)' is mentioned in application made by foreign citizens, then it is mandatory to provide following documents as proof for office address in addition to any of the above residence proof:</p> <p>I. Copy of appointment letter/contract from Indian Company and II. Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer and III. Copy of PAN card for the PAN mentioned in the employer's certificate.</p>	<p>set up office in India by Indian Authorities.</p>	<p>Authorities.</p> <p>In case the applicant mentions address of 'Indian tax consultant' as "care of" address then the original power of attorney notarized / attested by Apostille (in respect of the countries which are member to the Hague Apostille Convention of 1961) or by Indian Embassy/ High Commission or Consulate located in the country where applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (in prescribed format), which specifically mentions that 'Indian tax consultant' is authorized to accept notices from Income tax Department on behalf of the applicant should also be provided.</p>
<p>Other than Individuals (Including those having no office of their own in India)</p>			
<p>Copy of 1. Certificate of Registration issued in the country where the applicant is located, duly attested by 'Apostille' (in respect of the countries which are signatories to the Hague Apostille Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (in prescribed format), or 2. Registration certificate issued in India or of approval granted to</p>	<p>Copy of 1. Certificate of Registration issued in the country where the applicant is located, duly attested by .Apostille. (in respect of the countries which are signatories to the Hague Apostille Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (in prescribed format), or 2. Registration certificate issued in India or of approval granted to set up office in India by Indian</p>		