

**NRI PAN Card Application - Filing Instructions - Form 49A**

- a) Use BLACK INK for filling the FORM and SIGNATURE.
- b) 'Individual' applicants should paste one recent, coloured photograph (stamp size : 3.5 cms X 2.5 cms).  
The photograph should not be stapled or clipped. The clarity of the image on PAN Card will depend on the quality and clarity of photograph pasted on the form.
- c) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or Gazetted Officer, under official seal and stamp.
- d) Each box, wherever provided, should contain only one character (alphabets/number/punctuation sign) leaving a box blank after each word.
- e) Area and AO code should be filled by the applicant, in consultation with IT PAN Service Center, if required

Item No.	Item Details	How to fill in the form
1.	Full name	'Individuals' must state full-expanded name in CAPITAL LETTERS. Abbreviations and initials are not acceptable. Name should not be prefixed with titles such as Shri, Smt, Kumari, Late, Major Dr. or M/s and a blank box should be left between any two parts of the name. <b>For example RAKESH KHUSHAL SINGH should be written as :</b> <b>Surname/Last Name:</b> <b>SINGH</b> <b>First Name:</b> <b>RAKESH</b> <b>Middle Name:</b> <b>KHUSHAL</b> Other applicants must ignore this structure of name but leave a blank box after each word in the name.
2.	Name to be printed on PAN Card	Since the PAN Card cannot carry name exceeding 25 characters, applicants with longer names should suitably abbreviate the name but without using any nickname or aliases. For example : SATYAM VENKATAIYAH M.K.REDDY, can be abbreviated as SATYAM M K REDDY
3.	Earlier Name	Applicable to Individuals only and instructions in item no. 1 for writing name apply.
4.	Father's Name	Applicable to Individuals only and instructions in item no. 1 for writing name apply. <b>Married women applicants should also give only father's name and not husband's name.</b>
5.	Address- Residential & office	Indicating <b>PIN code</b> for both Residential and office Address is <b>mandatory</b>
6.	Address for communication	All future communications will be sent at the address indicated in this column. R means residence address and O means office address

		Date 21.9.1956 should be written as 21 091956
7.	Date of Birth	Relevant date for different category of PAN applicants is: <b>Individuals</b> : Actual Date of Birth; <b>Companies</b> : Date of Incorporation; <b>Association of Persons</b> : Date of Formation/Creation; <b>Association of Person (Trust)</b> : Date of Creation or Trust Deed; <b>Partnership Firms</b> : Date of Partnership Deed; and <b>HUFs</b> : Date of creation of HUF
8.	Registration No.	Not applicable to Individual and HUF applicants. 'Company' applicants should mention registration number issued by the Registrar of Companies. Other applicants may mention registration number issued by any State or Central Govt. Authority
9(a)	Salaried employee	Write name of the Organization where employed.
9(b)	Nature and code of Business / Profession	Chose relevant code corresponding to your business / profession from the list mentioned at Point No. 6 Overleaf (General Information for PAN Applicants)
9(c)	Others	Applicants other than those covered by column 9 (a) & 9 (b) must mention their source of income or give reason for applying for PAN
10.	Name and address of Representative Assessee	Section 160 of IT Act, 1961 provides that a non-resident, a minor, etc. can be represented through Representative Assessee .This column will contain particulars of such Representative Assessee whereas column 1 to 12 will contain details of person on whose behalf this application is submitted In such case Representative Assessee will sign the form
11.	Enclosures	List of documents that will serve as proof of Identity and Address are available at Point No.5 overleaf (General Information for PAN Applicants)

### General Information for PAN Applicants

1. Application for PAN should be made only on form supplied by UTITSL or from website <http://www.utitsl.co.in> or obtained IT PAN Service Center. Applications on any other form including re-printed or photocopied from original will be summarily rejected.

2. The processing fee of PAN application is :

For Indian Resident\* : Rs. 94/- (Processing fee Rs. 85.00 + Rs. 9.00 Service tax)

For NRI\*\* : Rs. 744/- (Processing fee Rs. 85.00 + Rs. 9.00 Service tax + Rs. 650.00 Postal charges)

\* Indian Resident : Address for communication is within India.

\*\* NRI : Address for communication is outside India.

3.Those already allotted a ten digit alphanumeric PAN shall not apply again as having or using more than one PAN are illegal. Such allottees may, however, request for the new tamper proof PAN card, with several security features, on payment of Rs.94/- at IT PAN Service Centers.

4.Documents to be submitted along with application for PAN (Column 15 of Form 49 A):

### Individual

<b>1.</b>	Indian citizen located outside India at the time of application
Proof of identity	Copy of passport
Proof of address	<p><b>Copy of any of the following :</b></p> <ul style="list-style-type: none"> <li>• Copy of passport</li> <li>• Copy of bank account in country of residence</li> <li>• Copy of NRE Bank account statement showing at least two customer induced transactions in last six months period, duly attested by Indian Embassy/High commission or Consulate in the country where the applicant is located.</li> </ul>
<b>2.</b>	Foreign citizen located in India at the time of application
Proof of identity	<p><b>Copy of any of the following :</b></p> <ul style="list-style-type: none"> <li>• Copy of passport</li> <li>• Copy of Person of Indian Origin (PIO)card issued by government of India</li> </ul>
Proof of address	<p><b>Copy of any of the following :</b></p> <ul style="list-style-type: none"> <li>• Copy of passport</li> <li>• Copy of bank account in India</li> <li>• Residential permit issued by the State Police Authorities</li> <li>• Registration certificate issued by the Foreigner’s Registration Officer</li> <li>• Copy of Person of Indian Origin (PIO)card issued by government of India</li> <li>• Copy of NRE Bank account statement showing at least two customer induced transactions in last six months period, duly attested by Indian Embassy/High commission or Consulate in the country where the applicant is located.</li> </ul>
<b>3.</b>	Foreign citizen located outside India at the time of application
Proof of identity	<p><b>Copy of any of the following :</b></p> <ul style="list-style-type: none"> <li>• Copy of passport</li> <li>• Copy of other national ID duly attested by Indian Embassy/High commission / Consulate / Apostille in the</li> </ul>

	<p>country where the applicant is located.</p> <ul style="list-style-type: none"> <li>• Copy of Person of Indian Origin (PIO) card issued by government of India</li> </ul>
Proof of address	<p><b>Copy of any of the following :</b></p> <ul style="list-style-type: none"> <li>• Copy of passport</li> <li>• Copy of other national ID duly attested by Indian Embassy/High commission / Consulate / Apostille in the country where the applicant is located</li> <li>• Copy of Bank Account statement in country of residence, duly attested by India Embassy/High commission / Consulate / Apostille in the country where the applicant is located.</li> <li>• Copy of Person of Indian Origin (PIO) card issued by government of India</li> <li>• Copy of NRE Bank account statement showing at least two customer induced transactions in last six months period, duly attested by Indian Embassy/High commission or Consulate in the country where the applicant is located.</li> </ul>

***Non-Individual (i.e. HUF, AOP, AOP(Trust), BOI, Local Authority, Company, Artificial Judicial Person(AJP))***

Non-individual	
<b>1</b>	Having office of their own in India
HUF	Any document prescribed in the case of individuals in respect of Karta of HUF
Company	Copy of certificate of Registration issued by Registrar of firms or Copy of Partnership Deed
AOP (Trust)	Copy of Trust Deed or Copy of Certificate of Registration issued by Charity Commissioner.
AOP/BOI/Local Authority/AJP	Copy of Agreement or Certificate of Registration issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority or any other document originating from any Central State Government Department establishing identity and address of such person
<b>2</b>	Having office of their own in India
Proof of Identity & Address	<p><b>Copy of any of the following :</b></p> <ul style="list-style-type: none"> <li>• Copy of registration in India</li> <li>• Copy of approval granted to set up office in India by Indian authorities</li> <li>• Registration certificate of their country duly attested by Indian Embassy/High Commission/Consulate/ Apostille in the country where applicant is located.</li> </ul>

	•
	**Persons may additionally mention their own name and care of address of their tax consultant in India in representative assessee column for the purpose of communication address. This should be supported by an original Power of Attorney issued to the tax consultant by the entity and should be submitted alongwith the application. The power of attorney should be notarized/certified by Indian Embassy/High commission or consulate located in their country. It should specifically mention that the Indian tax consultant is authorized to accept notices on behalf of the foreign entity.

\*\*Non-resident non-individual registered outside India and requesting for communication address of the tax consultant in India should fill in its foreign address in the office address column and the name and address of the tax consultant may be filled in the column for the address of representative assessee(RA) as care of address. Application wherever RA has been mentioned, card will be dispatched to the address of RA even if the communication address is outside India.