

Jurisdiction's name:	India
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>In India, TIN is officially called Permanent Account Number (PAN).</p> <p>The legal authority for allotment and use of PAN is derived from Section 139A of the Income-tax Act, 1961. Detailed rules in this regard are specified in Rule 114 of the Income Tax Rules, 1961.</p> <p>PAN is a ten-digit alphanumeric number, issued in the form of a laminated card, by the Income Tax Department, to any "person" who applies for it or to whom the department allots the number without an application. PAN is not mandatorily issued to all resident or all nationals. Every individual or entity who has a taxable income, must obtain PAN.</p> <p>Once PAN is allotted, it remains same forever. For applying PAN, one has to apply either to UTI or NSDL and they process PAN application on behalf of Income Tax Department. PAN is used only for the purpose of Income Tax.</p> <p>Automatic issuance of TINs to all residents for tax purposes:</p> <p>a. Individual: yes no Response- No</p> <p>If no, instances where individuals are not being automatically issued a TIN are:</p> <p>Response-</p> <p>TIN in India is called Permanent Account Number (PAN). Individual is not allotted PAN automatically. He/she has to apply for PAN.</p> <p>b. Entities (as defined by the CRS): yes no Response- No</p> <p>If no, instances where Entities are not being automatically issued a TIN are:</p> <p>Response-</p> <p>Entity is not allotted PAN automatically. It has to apply for PAN.</p> <p>In following cases, individual/entity has to apply for PAN (person refers to both individual as well as entity) ;</p> <p>a. in a case where the total income of the person or the total income of any other person in respect of which he is assessable under the Income-tax Act during any financial year exceeds the maximum amount which is not chargeable to income-tax</p> <p>b. in the case of a person not falling under clause (a), but carrying on any business or profession, the total sales, turnover or gross receipts of which are or is likely to exceed five lakh rupees in any financial year</p>	

c. in the case of a person who is required to furnish a return of income under sub- section (4A) of section 139 of the Income-tax Act, 1961 (i.e. a charitable organisation having exemption under section 11 & 12 of the Income-tax Act 1961)

d. in the case of a person who is entitled to receive any sum or income or amount, on which tax is deductible (withholding tax) under Chapter XVII-B of the Income- tax Act in any financial year, before the end of such financial year.

e. importers and exporters whether any tax is payable by them or not .

f. In addition to above the persons undertaking transactions referred to in Rule 114B of the Income-tax Rules, 1962 are required to quote their PAN which in turn require obtaining of PAN in the circumstances referred to in the Rule.

The legal authority for allotment and use of PAN is derived from **Section 139A** of the Income-tax Act, 1961. Detailed rules in this regard are specified in **Rule 114** of the Income Tax Rules, 1962.

Section II – TIN Structure

A typical PAN is **AFZPK7190K**.

First three characters i.e. "AFZ" in the above PAN are alphabetic series running from

AAA to ZZZ

Fourth character of PAN represents the status of PAN holder i.e. "P" in the above PAN represents the status of the PAN holder.

"P" stands for Individual,

"F" stands for Firm,

"C" stands for Company,

"H" stands for HUF,

"A" stands for AOP,

"T" stands for TRUST

"B" stands for Body of Individuals

"L" stands for Local Authority

"J" stands for Artificial Juridical Person

"G" stands for Government

Fifth character i.e. "K" in the above PAN represents first character of the PAN holder's last name/surname.

Next four characters i.e. "7190" in the above PAN are sequential number running from 0001 to 9999.

Last character i.e. "K" in the above PAN is an alphabetic check digit.

Section III – Where to find TINs?

PAN can be found on PAN card or PAN allotment letter.



Indian Income Tax Return mandatorily has PAN of the taxpayer on it. Without PAN, Income Tax Return cannot be filed.

FORM	ITR-4	INDIAN INCOME TAX RETURN	Assessment Year
		(For individuals and HUFs having income from a proprietary business or profession) (Please see rule 12 of the Income-tax Rules,1962) (Also see attached instructions)	2 0 1 4 - 1 5

Part A-GEN		GENERAL	
PERSONAL INFORMATION	First name	Middle name	Last name
	Flat/Door/Block No	Name Of Premises/Building/Village	
	Road/Street/Post Office	Area/locality	
	Town/City/District	State	Pin code
	Residential/Office Phone Number with STD code / Mobile No. 1		Mobile No. 2
	Email Address-1 (self)	Income Tax Ward/Circle	
	Email Address-2		
	(a) Return filed (Tick)[Please see instruction number-7] <input type="checkbox"/> On or Before due date -139(1) <input type="checkbox"/> After due date -139(4) <input type="checkbox"/> Revised Return- 139(5), <input type="checkbox"/> Modified return- 92CD or In response to notice <input type="checkbox"/> 139(9)-Defective <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A/153C		

TIN verification facility is also publically available through “Know your PAN” facility at <https://incometaxindiaefiling.gov.in/e-Filing/Services/KnowYourPanLink.html>.

Here, after entering the basic details of the taxpayer like date of birth, surname, first name, middle name, father’s name etc, TIN of the taxpayer can be known.

Section IV – TIN information on the domestic website

Information on PAN can be found at

<http://www.incometaxindia.gov.in/Documents/about-pan.htm>

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

<http://www.incometaxindia.gov.in/pages/rules/income-tax-rules-1962.aspx>

Section V – Contact point for further information

There is no such contact point.