

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II,
SECTION 3, SUB-SECTION (ii)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES**

Notification

New Delhi, the 16th day of May, 2014

S.O. **2045 (E)**- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income –tax (**5th Amendment**) Rules, 2014.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in Appendix II, for Forms 49A and 49AA, the following Forms shall be substituted, namely:-

FORM No. 49A

APPLICATION FOR ALLOTMENT OF PERMANENT ACCOUNT NUMBER
 [IN THE CASE OF INDIAN CITIZENS/INDIAN COMPANIES/ENTITIES INCORPORATED IN INDIA/
 UNINCORPORATED ENTITIES FORMED IN INDIA]

See Rule 114

To avoid mistake (s), please follow the accompanying instructions and examples before filling up the Form

Only 'Individuals'
to affix recent
photograph
(3.5 cm x 2.5 cm)

Only 'Individuals'
to affix recent
photograph
(3.5 cm x 2.5 cm)

Sign/ leftThumb impression across this
photo

Signature/Left Thumb Impression

Assessing officer (AO code)

Area code	AO type	Range code	AO No.

Sir,

I/We hereby request that a permanent account number be allotted to me/us.

I/We give below necessary particulars:

1 Full Name (Full expanded name to be mentioned as appearing in proof of identity/date of birth/address documents: initials are not permitted)

Please select title, as applicable Shri Smt. Kumari M/s

Last Name / Surname

First Name

Middle Name

2 Abbreviation of the above name, as you would like it, to be printed on the PAN card

3 Have you ever been known by any other name? Yes No (please tick) as applicable

If yes, please give that other name

Please select title, as applicable Shri Smt. Kumari M/s

Last Name / Surname

First Name

Middle Name

4 Gender (for Individual applicants only) Male Female (Please tick as applicable)

5 Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of individuals or Association of Persons

Day Month Year

6 Details of Parents (applicable only for individual applicants)

Father's Name (Mandatory. Even married women should fill in father's name only)

Last Name / Surname

First Name

Middle Name

Mother's Name (optional)

Last Name / Surname

First Name

Middle Name

Select the name of either father or mother which you may like to be printed on PAN card (Select one only)

(In case no option is provided then PAN card will be issued with father's name)

Father's name Mother's name (Please tick as applicable)

7 Address

Residence Address

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory Pincode / Zip code Country Name

Office Address

Name of office

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory Pincode / Zip code Country Name

8 Address for Communication Residence Office *(Please tick as applicable)*

9 Telephone Number & Email ID details

Country code Area/STD Code Telephone / Mobile number

Email ID

10 Status of applicant

Please select status, as applicable

Individual
 Hindu undivided family
 Company
 Partnership Firm
 Government
 Trusts
 Body of Individuals
 Local Authority
 Artificial Juridical Persons
 Association of Persons
 Limited Liability Partnership

11 Registration Number (for company, firms, LLPs, etc.)

12 In case of a citizen of India, then

Please mention your AADHAAR number (if allotted)

13 Source of Income

Please select status, as applicable

Salary
 Capital Gains
 Income from Business / Profession
 Business/Profession code [For Code: Refer instructions]
 Income from Other sources
 Income from House property
 No income

14 Representative Assessee (RA)

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 the column 1-13.

Full Name (Full expanded name: initials are not permitted)

Please select title, as applicable Shri Smt. Kumari M/s

Last Name / Surname

First Name

Middle Name

Address

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory

Pincode

15 Documents submitted as Proof of Identity(POI) and Proof of Address (POA)

I/We have enclosed

as proof of identity,

as proof of address and

as proof of date of birth

[Please refer to the instructions (as specified in Rule 114 of I.T. Rules, 1962) for list of mandatory certified documents to be submitted as applicable]

16 I/We

, the applicant, in the capacity of

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

Place

Date

D	D	M	M	Y	Y	Y	Y
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Signature / Left Thumb Impression of Applicant (inside the box)

FORM No. 49AA

APPLICATION FOR ALLOTMENT OF PERMANENT ACCOUNT NUMBER
 [INDIVIDUALS NOT BEING A CITIZEN OF INDIA/ENTITIES INCORPORATED OUTSIDE INDIA/
 UNINCORPORATED ENTITIES FORMED OUTSIDE INDIA]

See Rule 114

To avoid mistake (s), please follow the accompanying instructions and examples before filling up theForm

Only 'Individuals'
to affix recent
photograph
(3.5 cm x 2.5 cm)

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Sign/ Left Thumb impression across
this photo

Assessing officer (AO code)

Area code	AO type	Range code	AO No.

Signature/Left Thumb Impression

Sir,

I/We hereby request that a permanent account number be allotted to me/us.

I/We give below necessary particulars:

1 Full Name (Full expanded name to be mentioned as appearing in proof of identity/address documents: initials are not permitted)

Please select title, as applicable Shri/Mr Smt/Mrs Kumari/Ms M/s

Last Name / Surname

First Name

Middle Name

2 Abbreviation of the above name, as you would like it, to be printed on the PAN card

3 Have you ever been known by any other name? Yes No (please tick) as applicable

If yes, please give that other name

Please select title, as applicable Shri/Mr Smt/Mrs Kumari/Ms M/s

Last Name / Surname

First Name

Middle Name

4 Gender (for individual applicants only) Male Female (Please tick as applicable)

5 Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of individuals or Association of Persons

Day Month Year

6 Details of Parents (applicable only for individual applicants)

Father's Name (Mandatory. Even married women should fill in father's name only)

Last Name / Surname

First Name

Middle Name

Mother's Name (optional)

Last Name / Surname

First Name

Middle Name

Select the name of either father or mother which you may like to be printed on PAN card (Select one only)

(In case no option is provided then PAN card will be issued with father's name)

Father's name Mother's name (Please tick as applicable)

7 Address

Residence Address

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory Pincode / Zip code Country Name

Office Address

Name of office

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory Pincode / Zip code Country Name

8 Address for Communication Residence Office (Please tick as applicable)

9 Telephone Number & Email ID details

Country code Area / STD Code Telephone / Mobile number

Email ID

10 Status of applicant

Please select status, as applicable

Individual Hindu undivided family Company Partnership Firm Government

Trusts Body of Individuals Local Authority Artificial Juridical Persons Association of Persons

Limited Liability Partnership

11 Registration Number (for company, firms, etc.)

12. Country of Citizenship **ISD Code of the Country of Citizenship**

13 Source of Income

Please select status, as applicable

Salary Capital Gains

Income from Business / Profession Business/Profession code [For Code: Refer instructions] Income from Other sources

Income from House property No income

14 Representative or Agent of the Applicant in India

Full name, address of the Representative or Agent

Full Name (Full expanded name: initials are not permitted)

Please select title, as applicable Shri/Mr Smt/Mrs Kumari/Ms M/s

Last Name / Surname

First Name

Middle Name

Address

Flat/Room/ Door / Block No.

Name of Premises/ Building/ Village

Road/Street/ Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory Pincode / Zip code

15 Documents submitted as Proof of Identity(POI) and Proof of Address (POA)

I/We have enclosed as proof of identity, as proof of address, and as mandatory certified documents

[Please refer to the instructions (as specified in Rule 114 of I.T. Rules, 1962) for list of mandatory certified documents to be submitted as applicable]

16 KYC details* [To be filled in by Foreign Institutional Investor or a Qualified Foreign Investor, as prescribed under the regulations issued by the Securities and Exchange Board of India (SEBI)

["Control" as defined under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations,1997

"Beneficial owner" as defined in the para 5.1 of SEBI circular dated December 31, 2010 on Anti Money Laundering.]

(a) In case of Individuals

Please select as applicable

Marital Status Single Married Divorced Widow/Widower

Citizenship Status I Foreigner P Person of Indian origin O Overseas citizen of India

In case of Foreigner, country of Citizenship

Occupation details Private sector service Public sector/Govt. service Business Professional
 Agriculturist Retired Housewife Student Others

(b) In case of non individuals Please select as applicable

R Private Company U Public Company D Body Corporate
 S Financial Institution N Non Government Organization C Charitable Organization

(c) Gross Annual Income - INR
Netwoth (Assets less liabilities) in INR

(d) In case of a Public Company, whether listed on a stock exchange Yes No Please select as applicable
If yes, then indicate name of the stock exchange

(e) In case of Non-individuals

Does it have few persons or persons of the same family holding beneficial ownership and control Yes No Please select as applicable

["Control": Control shall include the right to appoint majority of the directors or to control the management or policy decisions exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements or in any other manner

"Beneficial owner" means the natural person who ultimately owns or controls the applicant and/or the person on whose behalf a transaction is being conducted, and includes a person who exercises ultimate effective control over a juridical person]

(f) Is the entity involved / providing any of the following services Please select as applicable
Foreign exchange, Money Changer Services Yes No
Gaming/Gambling/Lottery services (Casinos and Betting Syndicates) Yes No
Money Lending, Pawning Yes No

(g) Whether the applicant or the applicant's authorised signatories/trustees/office bearers is
(i) a politically exposed person Yes No
(ii) related to a politically exposed person Yes No
[For definition of politically exposed person refer to guidelines issued under the Prevention of Money Laundering Act (PMLA)]

(h) Taxpayer identification Number in the country of residence

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

Place

Date
D D M M Y Y Y Y

Signature / Left Thumb Impression of Applicant (inside the box)

[Notification No. 26/2014][F.No.142/15/2013-TPL]

[Ashis Mohanty]

Under Secretary to Government of India

Note: - The principal rules were published vide Notification S.O. 969 (E), dated 26th March, 1962 and last amended by Income-tax (4th Amendment) Rules, 2014 vide Notification S.O. 997 (E), dated the 1st April, 2014.