

**[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 16<sup>th</sup> 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 (**5<sup>th</sup> 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'  
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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
<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)

**[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 26<sup>th</sup> March, 1962 and last amended by Income-tax (4<sup>th</sup> Amendment) Rules, 2014 vide Notification S.O. 997 (E), dated the 1<sup>st</sup> April, 2014.