



ICMAI

The Institute of Cost Accountants of India

(Statutory Body under an Act of Parliament)

www.icmai.in



PRACTICAL GUIDE FOR Application of PAN

**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**

Headquarters:

CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110003

Kolkata Office:

CMA Bhawan, 12, Sudder Street, Kolkata - 700016

Direct Tax

Behind Every Successful Business Decision, there is always a **CMA**

About the Institute

The Institute of Cost Accountants of India (ICMAI) is a statutory body set up under an Act of Parliament in the year 1959. The Institute as a part of its obligation, regulates the profession of Cost and Management Accountancy, enrolls students for its courses, provides coaching facilities to the students, organizes professional development programmes for the members and undertakes research programmes in the field of Cost and Management Accountancy. The Institute pursues the vision of cost competitiveness, cost management, efficient use of resources and structured approach to cost accounting as the key drivers of the profession. In today's world, the profession of conventional accounting and auditing has taken a back seat and cost and management accountants increasingly contributing towards the management of scarce resources like funds, land and apply strategic decisions. This has opened up further scope and tremendous opportunities for cost accountants in India and abroad.

The Institute is headquartered in New Delhi having four Regional Councils at Kolkata, Delhi, Mumbai and Chennai, 117 Chapters in India and 11 Overseas Centres. The Institute is the largest Cost & Management Accounting body in the world with about 1,00,000 qualified CMAs and over 5,00,000 students pursuing the CMA Course. The Institute is a founder member of International Federation of Accountants (IFAC), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA). The Institute is also an Associate Member of ASEAN Federation of Accountants (AFA) and member in the Council of International Integrated Reporting Council (IIRC), UK.

Vision Statement

"The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally."

Mission Statement

"The CMA Professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting."

Institute Motto

असतोमा सदगमय
तमसोमा ज्योतिर् गमय
मृत्योर्मा मृतं गमय
ॐ शान्ति शान्ति शान्तिः

From ignorance, lead me to truth
From darkness, lead me to light
From death, lead me to immortality
Peace, Peace, Peace

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PRACTICAL GUIDE FOR **Application of PAN**



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Practical Guide for Application of PAN





About e-PAN

An e-PAN is a digitally signed Permanent Account Number (PAN) card issued by the Income Tax Department of India. It serves as a valid proof of identity and is accepted across various platforms for financial and identification purposes, just like its physical counterpart.

Key Features:

- **Digital Format:** It's issued electronically in PDF format.
- **Validity:** It holds the same validity as a physical PAN card.
- **Accessibility:** It can be easily stored on digital devices and accessed anytime.
- **Security:** It is digitally signed, providing enhanced security.
- **QR Code:** Some e-PANs come with a QR code containing demographic details and photograph, which can be used for quick verification.

Benefits of having an e-PAN:

- **Convenience:** Easy to carry and use for online transactions and verification.
- **Speed:** Can be obtained instantly in some cases, especially if you have a valid Aadhaar number.
- **Eco-friendly:** Reduces the need for a physical card, contributing to less paper usage.
- **Cost-effective:** Applying for or downloading an e-PAN is often cheaper than applying for a physical card.
- **Wide Acceptance:** Accepted as a valid proof of identity and for all financial transactions where a PAN is required, such as:
 - Filing income tax returns.
 - Opening bank accounts.
 - Making investments.
 - Applying for loans or credit cards.
 - Purchasing or selling property.



Importance of PAN

The Permanent Account Number (PAN) is a unique 10-digit alphanumeric identity issued by the Income Tax Department of India. It serves as a crucial identifier for individuals and entities involved in financial transactions within the country. Its importance spans across various aspects of the Indian financial and regulatory landscape.

Here's a breakdown of the importance of PAN in India:

1. Identification of Taxpayers:

- **Unique Identification:** PAN provides a unique identification number to each taxpayer, enabling the Income Tax Department to link all financial transactions, investments, and tax liabilities to the correct individual or entity.
- **Tracking Financial Transactions:** It allows the tax authorities to monitor all financial dealings of a PAN holder, which is vital for assessing tax liability and preventing tax evasion.
- **Preventing Duplicate Accounts:** By assigning a unique PAN, the government can prevent individuals or entities from creating multiple accounts to evade taxes or engage in fraudulent activities.

2. Mandatory for Tax-Related Activities:

- **Filing Income Tax Returns (ITR):** PAN is mandatory for filing income tax returns. It serves as the primary identifier when reporting income, claiming deductions, and fulfilling tax obligations.
- **Tax Deduction at Source (TDS) and Tax Collection at Source (TCS):** Quoting PAN is essential for avoiding higher rates of TDS on income and for claiming credits for TDS/TCS.
- **Business Registration:** For businesses, PAN is a prerequisite for obtaining a Tax Registration Number (TRN) and for various tax-related compliances like GST registration and filing returns.

3. Essential for Financial Transactions:

- **Opening Bank Accounts:** Banks require PAN for opening all types of accounts (savings, current, fixed deposits) exceeding a certain limit to comply with Know Your Customer (KYC) norms and anti-money laundering regulations.
- **High-Value Cash Transactions:** As per RBI guidelines, PAN submission is mandatory for cash deposits and withdrawals exceeding ₹50,000 in a single day.



- **Investments:** PAN is crucial for making significant investments like opening a Demat account for stock market investments, purchasing mutual funds exceeding ₹50,000, and buying bonds or debentures above specified limits.
- **Property Transactions:** Quoting PAN is mandatory for the sale or purchase of immovable property, especially for transactions above ₹10 lakh, to track financial flows and prevent benami (proxy) transactions.
- **Loans and Credit Cards:** Financial institutions require PAN for processing loan applications and issuing credit cards to verify the applicant's identity and assess their creditworthiness.
- **Purchase of Vehicles:** Except for two-wheelers, providing PAN details is usually mandatory for the sale or purchase of motor vehicles.
- **Foreign Exchange Transactions:** For purchasing foreign currency exceeding ₹50,000, quoting PAN is necessary under the Foreign Exchange Management Act (FEMA).

4. Serves as a Valid Proof of Identity:

- **Nationally Recognized ID:** PAN card is accepted as a valid proof of identity across India for various purposes, including applying for a passport, voter ID, driving license, and obtaining utility connections.
- **Includes Photograph and Signature:** The PAN card contains the cardholder's photograph and signature (in the case of individuals), which facilitates identity verification.

5. Promotes Financial Transparency and Discipline:

- **Tracking High-Value Transactions:** By mandating PAN for significant financial transactions, the government can easily track the financial activities of individuals and entities, promoting transparency and discouraging the circulation of black money.
- **Linking with Aadhaar:** The mandatory linking of PAN with Aadhaar helps to curb practices like obtaining multiple PAN cards by a single person to evade taxes.
- **Faster Access to Credit:** Providing PAN enables financial institutions to verify applicant details online, leading to faster loan processing and disbursement.

In summary, the Permanent Account Number is more than just a tax identification number in India. It has become a central element of the financial system, playing a vital role in tax administration, facilitating financial transactions, serving as a crucial identity proof, and promoting transparency and accountability in the economy. Possessing and quoting PAN is essential for individuals and businesses to participate smoothly in the financial landscape and comply with regulatory requirements in India.



Instant e-PAN User Manual

(Source: www.incometax.gov.in)

1. Overview

The Instant e-PAN service is available to all Individual taxpayers, who have not been allotted a Permanent Account Number (PAN) but possess Aadhaar. This is a pre-login service, where you can:

1. Obtain digitally signed PAN in electronic format, free of cost, with the help of Aadhaar and your mobile number linked with Aadhaar
2. Update PAN details as per Aadhaar e-KYC
3. Create e-Filing account based on e-KYC details after allotment / updation of PAN, and
4. Check status of pending e-PAN request / Download e-PAN either before or after logging in to the e-Filing portal.

2. Prerequisites for availing this service

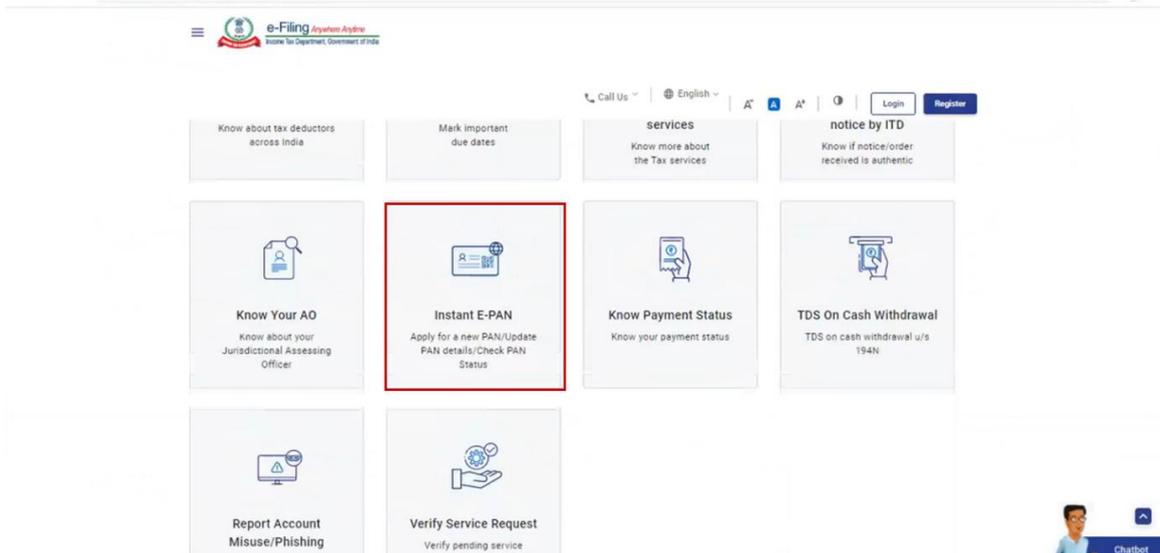
- Individual who has not been allotted a PAN
- Valid Aadhaar and mobile number linked to Aadhaar
- User not a minor as on date of request; and
- User not covered under the definition of Representative Assessee u/s 160 of the Income Tax Act.



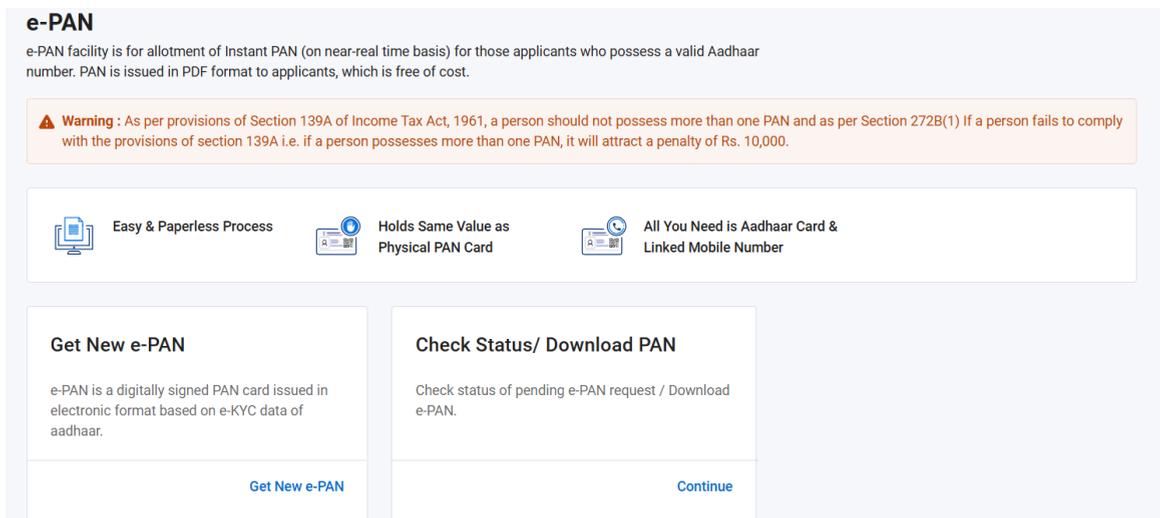
3. Step-by-Step Guide

3.1 Generate New e-PAN

Step 1: Go to the e-Filing portal homepage, click Instant e-PAN.



Step 2: On the e-PAN page, click Get New e-PAN.





Step 3: On the Get New e-PAN page, enter your 12-digit Aadhaar number, select the I confirm that checkbox and click Continue.

Note:

- If the Aadhaar is already linked to a valid PAN, the following message is displayed - Entered Aadhaar Number is already linked with a PAN.
- If the Aadhaar is not linked with any mobile number, the following message is displayed - Entered Aadhaar Number is not linked with any active mobile number.

Step 4: On the OTP validation page, click I have read the consent terms and agree to proceed further. Click Continue.

The screenshot shows the 'OTP Validation' page. At the top, there are navigation links for 'Number', 'Details', and 'PAN Details'. Below this, a message states: 'Request for generating OTP by SMS to your Aadhaar linked Mobile Number will be sent to UIDAI – Please read the terms and provide consent'. A box contains the 'Consent Declaration for Generation of new PAN based on Aadhaar e-KYC details:' with five numbered points. Below the declaration, a checkbox is checked and labeled 'I have read the consent terms and agree to proceed further'. At the bottom, there are 'Cancel' and 'Continue' buttons. A 'Chatbot' icon is visible in the bottom right corner.

Step 5: On the OTP validation page, enter the 6-digit OTP received on the mobile number linked with Aadhaar, select the checkbox to validate the Aadhaar details with UIDAI and click Continue.

The screenshot shows the 'OTP Validation' page. At the top, there are navigation links for 'Number', 'Details', and 'PAN Details'. Below this, a message states: 'Request for generating OTP by SMS to your Aadhaar linked Mobile Number will be sent to UIDAI – Please read the terms and provide consent'. A box contains the 'Consent Declaration for Generation of new PAN based on Aadhaar e-KYC details:' with five numbered points. Below the declaration, a checkbox is checked and labeled 'I agree to validate my Aadhaar details with UIDAI. After successful validation of OTP entered by you, the request for e-KYC Aadhaar data will be fetched from UIDAI'. At the bottom, there are 'Cancel' and 'Continue' buttons. A 'Chatbot' icon is visible in the bottom right corner.



Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

Step 6: On the Validate Aadhaar Details page, select the **I Accept that** checkbox and click Continue.

Your personal data based on Aadhaar e-KYC

Fields	Details
Photo	
Aadhaar Number	**** *2051
Name	Annu Gupta
Date of Birth	04-03-1989
Gender	Female
Mobile Number	99*****25
Email id	anureg@ccoc.incometax.gov.in - Validate email
Address	

I accept that *

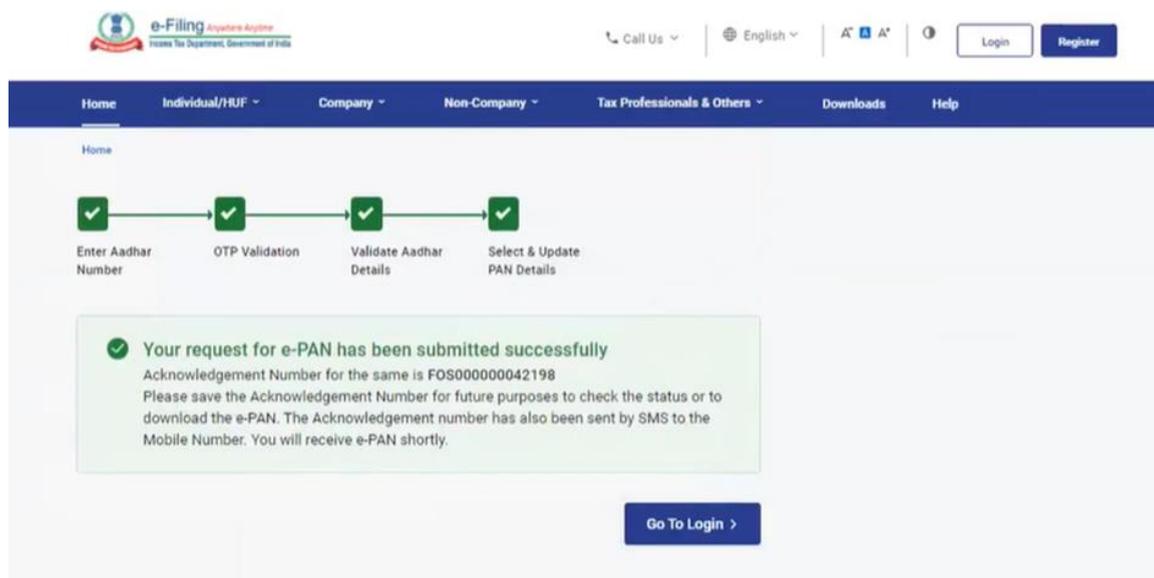
1. The above details are correct and I hereby certify that I do not have any PAN allotted to me.
2. In case I am found to be in possession of more than one PAN then I shall be liable for penalty of Rs 10,000/- under section 272B(1).
3. I agree that Permanent Account Number may be allotted based on Aadhaar as per with Rule 114 (1B) of Income-Tax Rules 1962.



Note:

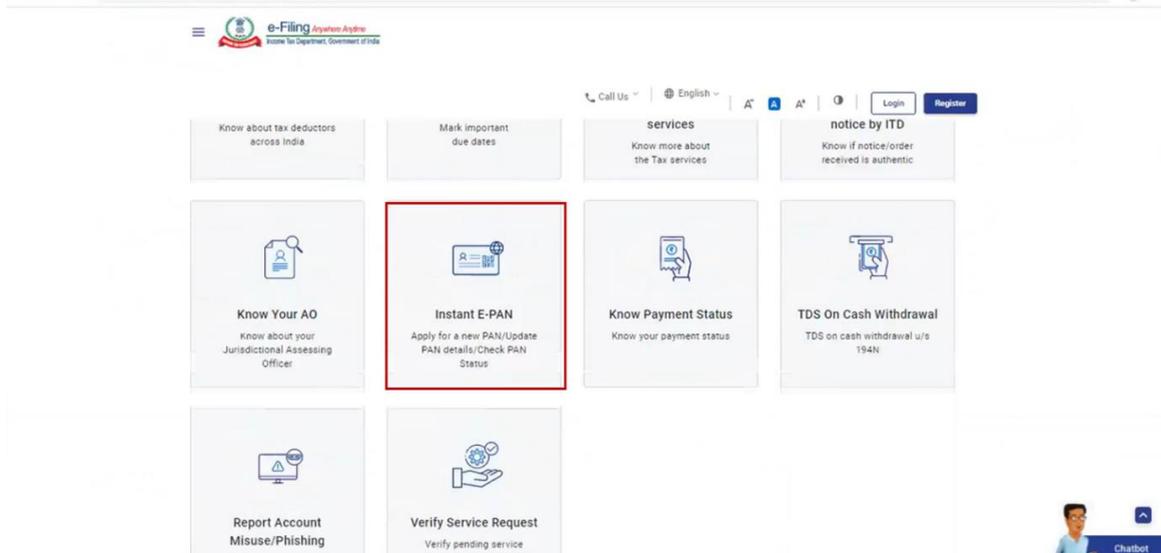
- Linking / Validating email ID (registered with your Aadhaar) is optional.
- If you have updated your email ID in Aadhaar but it has not been validated, click Validate Email. On the Validate Email ID page, enter the 6-digit OTP received on your mobile number linked with Aadhaar and click Continue.
- If you have not updated your email ID in Aadhaar, click Link Email ID. On the Validate Email ID page, enter the 6-digit OTP received on your mobile number linked with Aadhaar and click Continue.

On successful submission, a success message is displayed along with an Acknowledgement Number. Please keep a note of the Acknowledgement ID for future reference. You will also receive a confirmation message on your mobile number linked with Aadhaar.

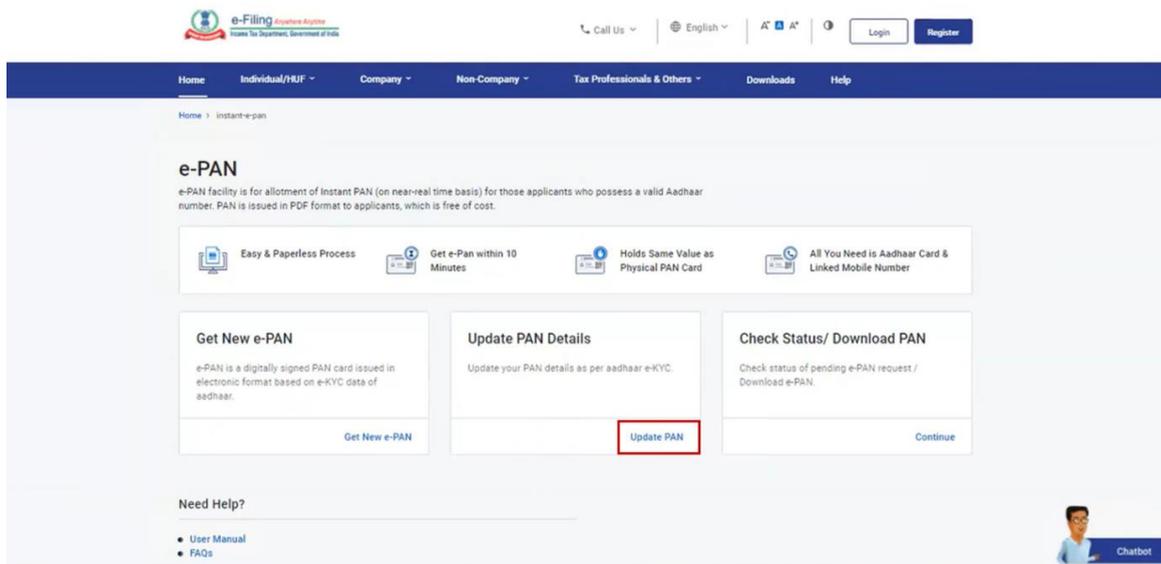


3.2 Update PAN details as per Aadhaar e-KYC

Step 1: Go to the e-Filing portal homepage and click Instant e-PAN.



Step 2: On the e-PAN page, click Update PAN.





Step 3: On the Update PAN Details page, enter your 12-digit Aadhaar number, select the I confirm that checkbox and click Continue.

Note:

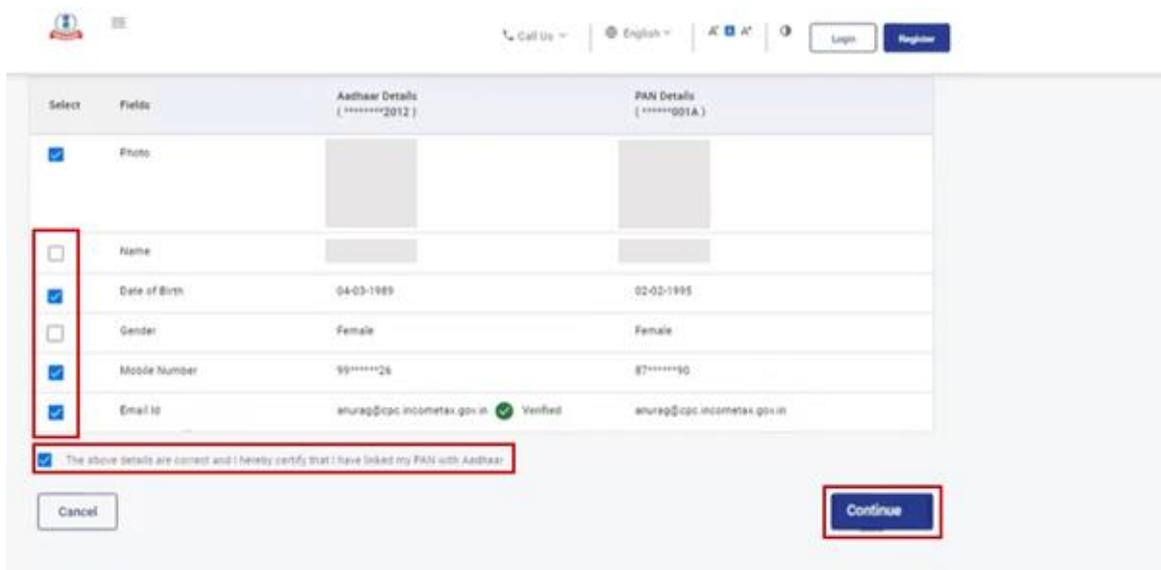
- If the Aadhaar is already linked to a valid PAN, the following message is displayed - Entered Aadhaar Number is already linked with a PAN.
- If the Aadhaar is not linked with any mobile number, the following message is displayed - Entered Aadhaar Number is not linked with any active mobile number.

Step 4: On the OTP Validation page, enter the 6-digit OTP received on your mobile number registered with Aadhaar and click Continue.

Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

Step 5: After OTP validation, Aadhaar e-KYC details along with the details registered with PAN is displayed. Select the details to updated as per Aadhaar e-KYC by clicking on the respective checkboxes to be updated as per Aadhaar details and click Continue.



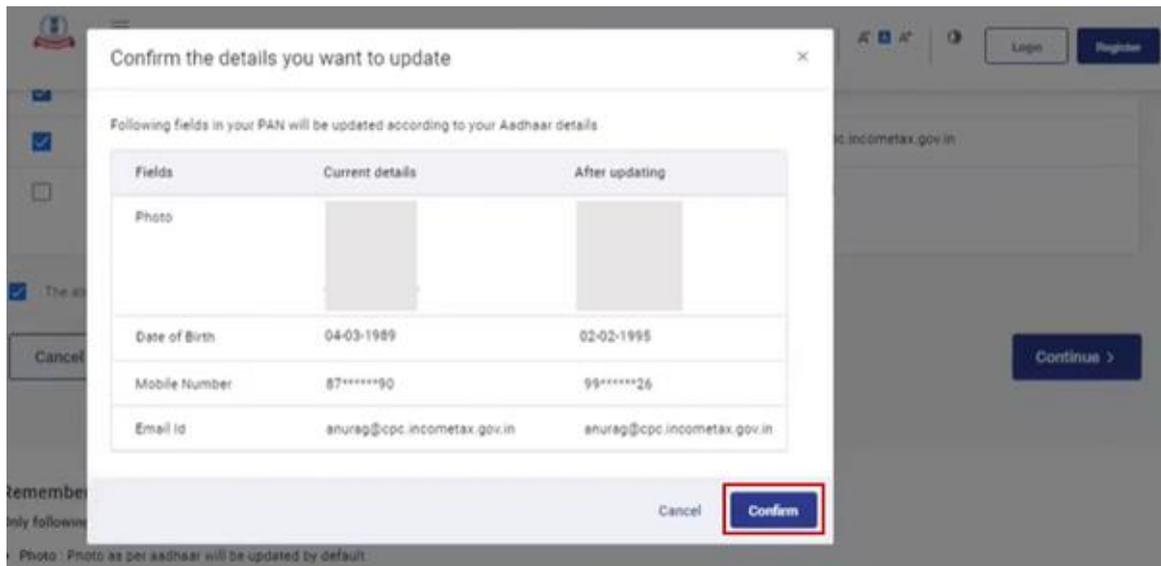
Select	Fields	Aadhaar Details (*****2012)	PAN Details (*****001A)
<input checked="" type="checkbox"/>	Photo		
<input type="checkbox"/>	Name		
<input checked="" type="checkbox"/>	Date of Birth	04-03-1989	02-02-1985
<input type="checkbox"/>	Gender	Female	Female
<input checked="" type="checkbox"/>	Mobile Number	99*****26	87*****90
<input checked="" type="checkbox"/>	Email ID	anurag@ipc.incometax.gov.in ✔ Verified	anurag@ipc.incometax.gov.in

The above details are correct and I hereby certify that I have linked my PAN with Aadhaar.

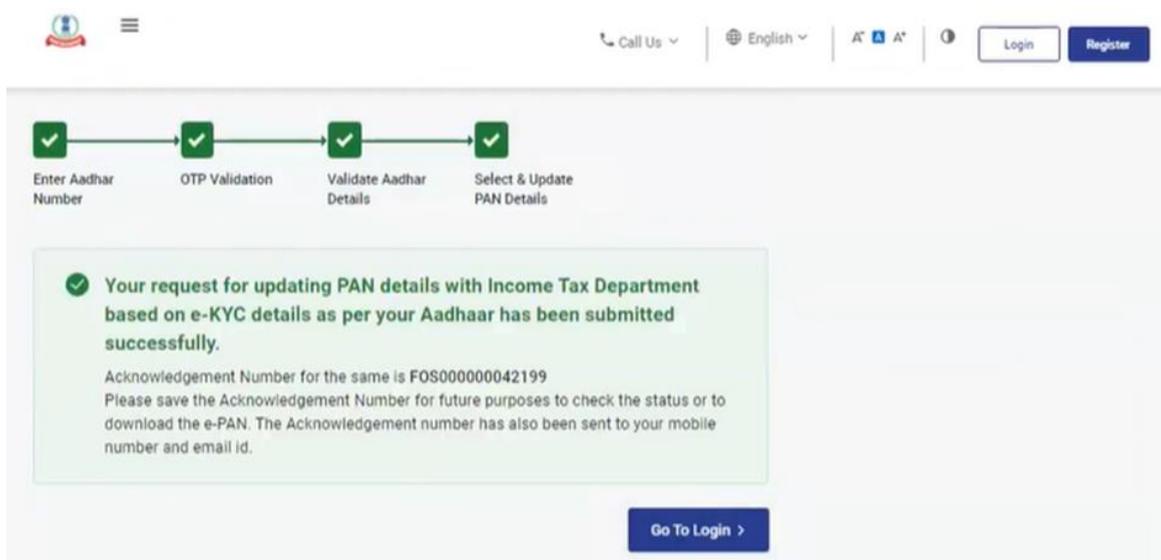
Please note that only the following details can be updated as per Aadhaar Details:

- Photo
- Name
- Date of Birth (If you only have year of birth in PAN, you will have to update it in Aadhaar before updating it in PAN).
- Mobile Number (It is updated by default)
- Email ID (You need to validate the email ID to be updated in PAN details)
- Address

Step 6: After selecting all the details which you want to update as per Aadhaar details, click Confirm.



On confirmation, a success message will be displayed with an Acknowledgement Number. Please keep a note the Acknowledgement ID for future reference. You will also receive a confirmation message on your mobile number and email ID linked with Aadhaar.

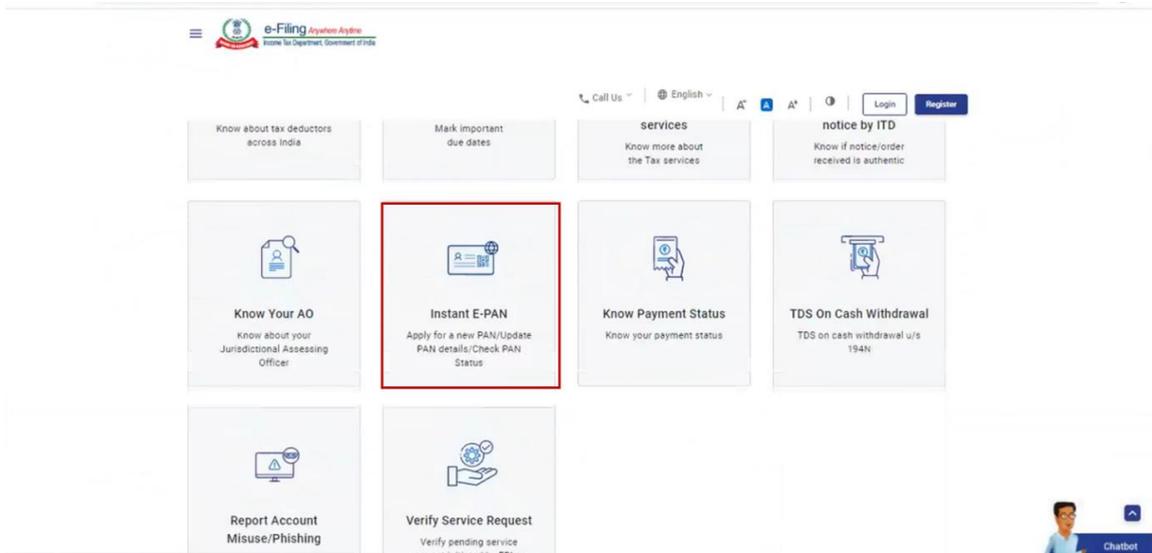




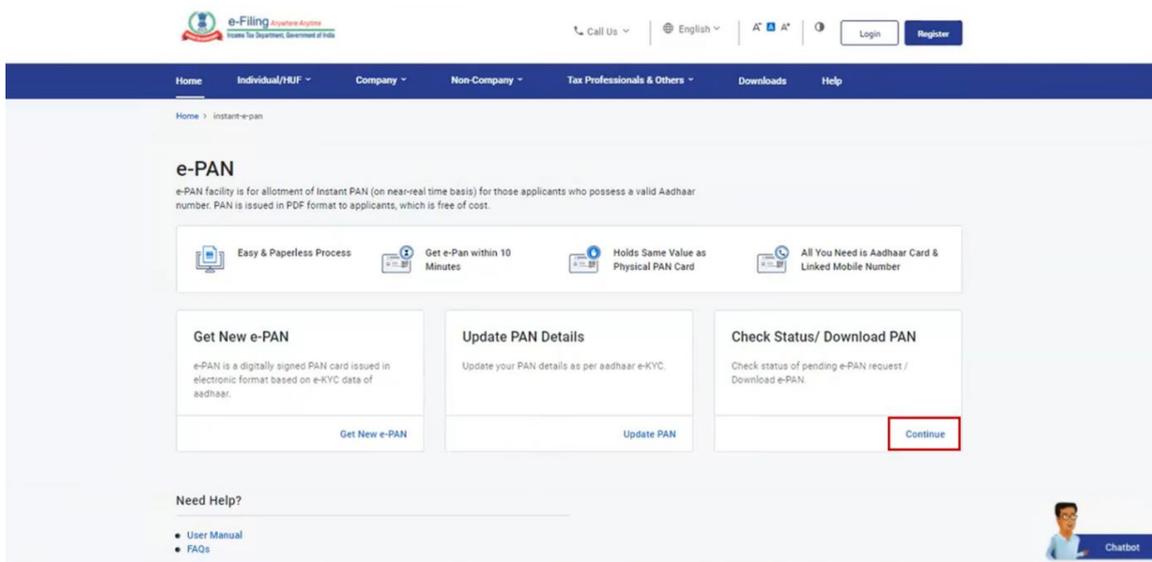
Downloading of PAN

1.1 Check status of pending e-PAN request / Create e-Filing Portal account / Download e-PAN (Source: www.incometax.gov.in)

Step 1: Go to the e-Filing portal homepage and click Instant e-PAN.



Step 2: On the e-PAN page, click Continue on the Check Status / Download PAN option.





Step 3: On the Check status / Download PAN page, enter your 12-digit Aadhaar and click Continue.

The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. Below this is a progress indicator with three steps: 1. Enter Aadhaar Number, 2. OTP Validation, and 3. Check Status/Download PAN. The current step is 3. The main heading is 'Check Status/ Download PAN'. There is a text input field for 'Aadhaar Number' with the value '2110 2110 2031' entered. Below the field are 'Cancel' and 'Continue' buttons.

Step 4: On the OTP Validation page, enter the 6-digit OTP received on your mobile number registered with Aadhaar and click Continue.

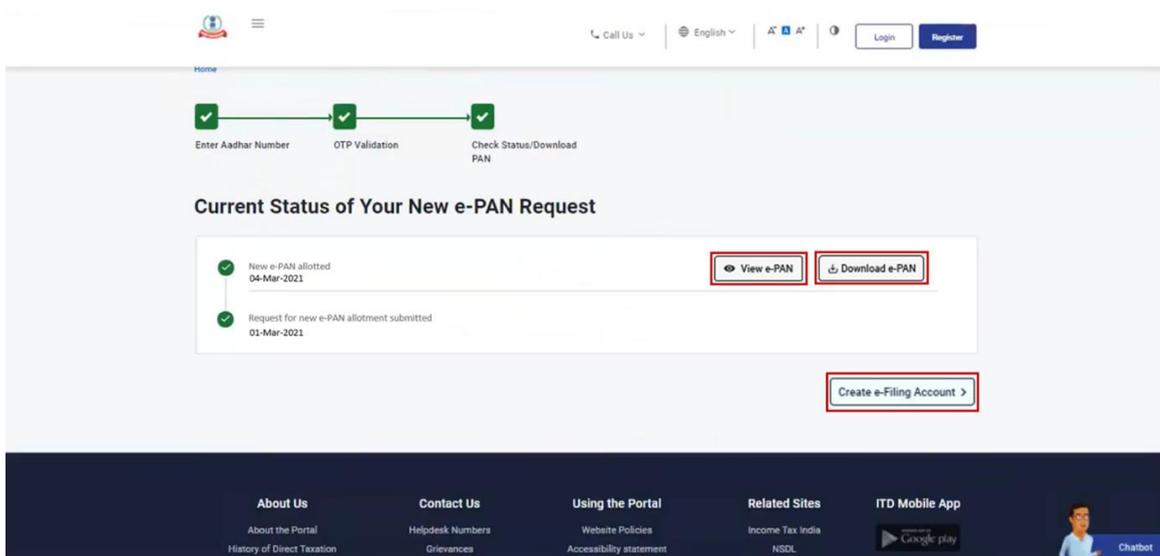
The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. Below this is a progress indicator with three steps: 1. Enter Aadhaar Number, 2. OTP Validation, and 3. Check Status/Download PAN. The current step is 2. The main heading is 'OTP Validation'. There is a section titled 'Check your phone' with the instruction 'Please enter Aadhaar OTP received on your Aadhaar registered mobile number'. Below this is a 6-digit OTP input field. There is a timer 'OTP expires in 14:35 min' and '3 Attempts remaining'. Below the input field is a 'Resend OTP' button with '(Available in 09:35 min)'. At the bottom, there is a checkbox that is checked, with the text 'I agree to validate my Aadhaar details with UIDAI. After successful validation of OTP entered by you, the request for e-KYC Aadhaar data will be fetched from UIDAI'. Below this are 'Cancel' and 'Continue' buttons.



Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

Step 5: On the Current status of your e-PAN request page, you will be able to see the status of your e-PAN request. In case the new e-PAN has been generated and allotted, click View e-PAN to view or Download e-PAN to download a copy. Click Create e-Filing Account to register on the e-Filing portal.

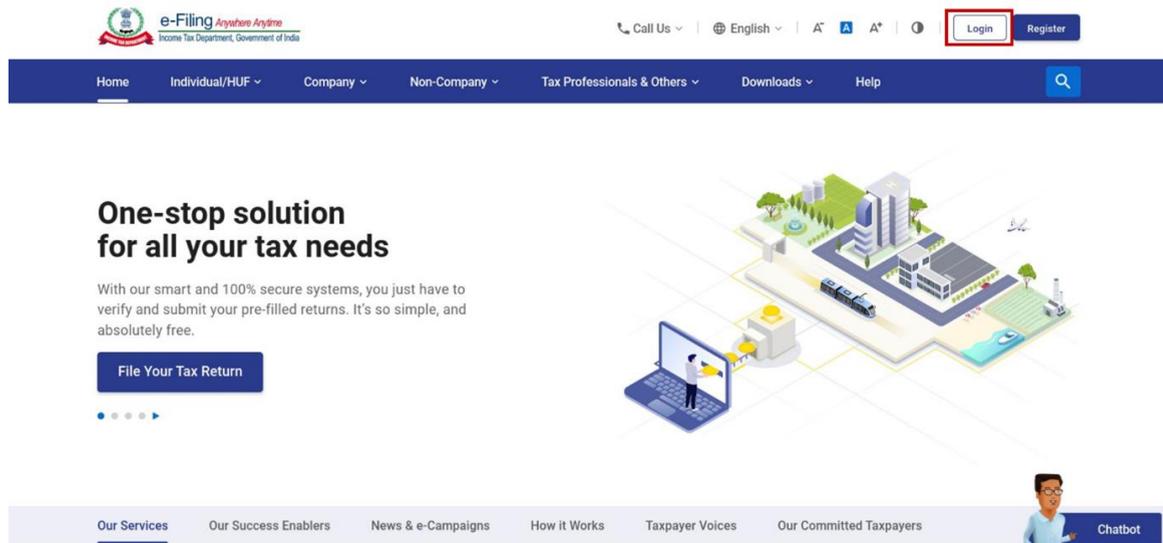


Note: If did not validate your email ID (as per your Aadhaar KYC) when generating your e-PAN, or while updating PAN details, it is compulsory to do so during registration.



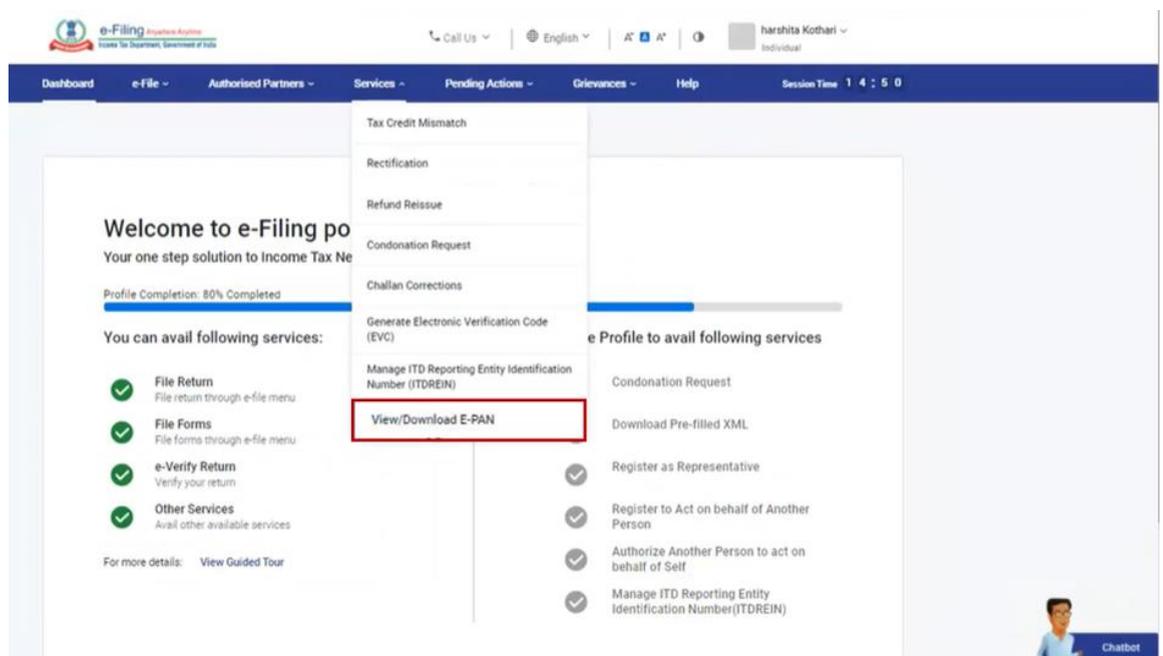
1.2 Download e-PAN – Post Login (Source: www.incometax.gov.in)

Step 1: Log in to the e-Filing portal using your User ID and password.



Note: You need to Register yourself on the e-Filing portal after receiving e-Pan. Only after successful registration, you can log in to the portal. Go to the [Register for e-Filing \(Taxpayer\)](#) user manual to learn more.

Step 2: On your Dashboard, click Services > View / Download e-PAN.





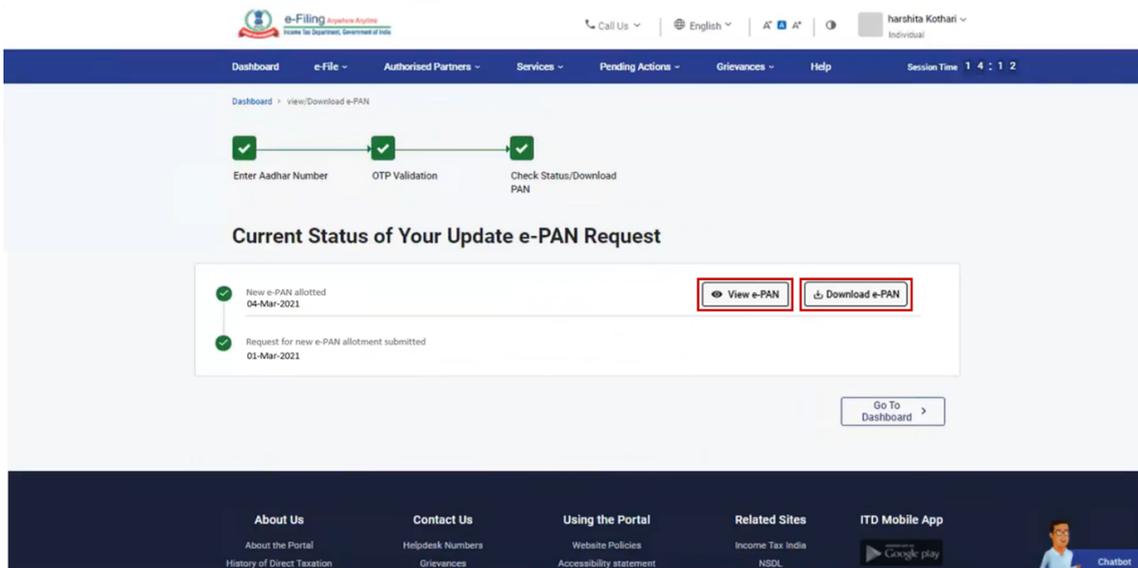
Step 3: On the Enter Aadhaar Number page, enter your 12-digit Aadhaar number and click Continue.

Step 4: On the OTP Validation page, enter the 6-digit OTP received on your mobile number registered with Aadhaar and click Continue.

Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

Step 5: On the View / Download e-PAN page, you will be able to see the status of your e-PAN request. In case the new e-PAN has been generated and allotted, click View e-PAN to view or Download e-PAN to download a copy.



The screenshot displays the e-Filing portal interface for a user named Harshita Kothari. The navigation bar includes links for Dashboard, e-File, Authorized Partners, Services, Pending Actions, Grievances, and Help. The session time is 14:12. The main content area shows a progress bar with three steps: Enter Aadhar Number, OTP Validation, and Check Status/Download PAN, all marked as completed. Below this, the section 'Current Status of Your Update e-PAN Request' lists two events: 'New e-PAN allotted' on 04-Mar-2021 and 'Request for new e-PAN allotment submitted' on 01-Mar-2021. The 'New e-PAN allotted' event has two buttons: 'View e-PAN' and 'Download e-PAN', both highlighted with red boxes. A 'Go To Dashboard' button is located at the bottom right of the status section. The footer contains links for About Us, Contact Us, Using the Portal, Related Sites, and ITD Mobile App, along with a chatbot icon.

Link Aadhaar User Manual

(Source: www.incometax.gov.in)

1. Overview

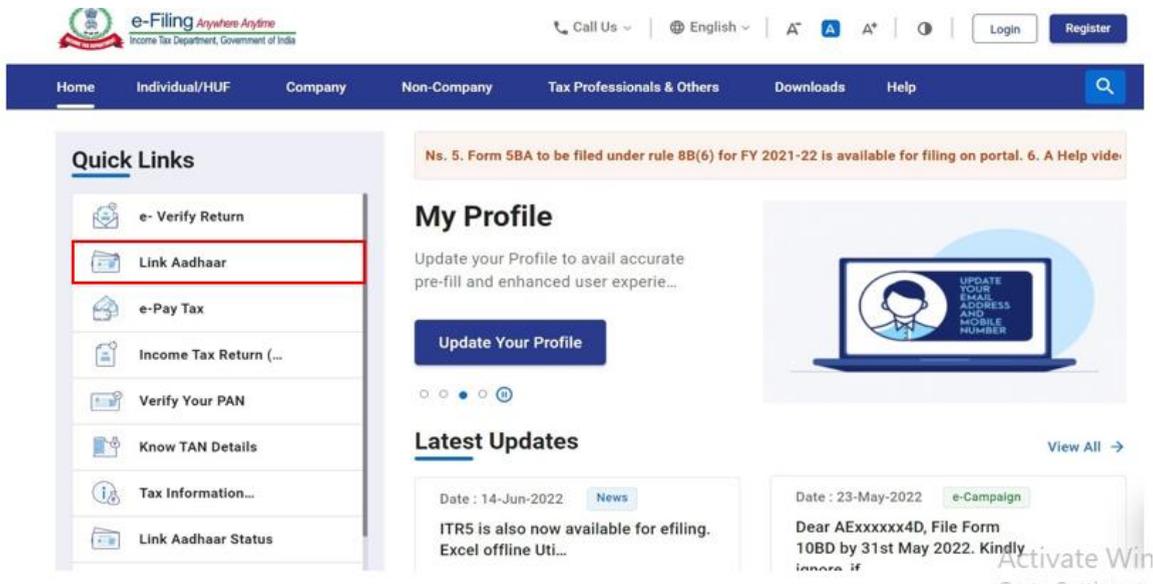
For new applicants of PAN card, the Aadhaar PAN linking is done automatically during the application stage. For existing PAN holders, who were allotted PAN on or before 01-07-2017 it is mandatory to link PAN with Aadhaar. The Link Aadhaar service is available to individual taxpayers (both registered and unregistered on e-Filing Portal). If you do not link your PAN with the Aadhaar till 30th June 2023, your PAN will become inoperative. However, people who fall under the exempted category will not be subject to the effects of PAN becoming inoperative.

2. Prerequisites for availing this service:

- Valid PAN
- Aadhaar number
- Valid mobile number

3. How to make payment of Aadhaar Pan link fee on e-Filing Portal

Step 1: Visit the e-Filing Portal Home page and click on **Link Aadhaar** in **Quick Links** section. Alternatively, login to e-filing portal and click on **Link Aadhaar** in **Profile** section.



The screenshot shows the e-Filing Portal Home page. The top navigation bar includes 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. The 'Quick Links' section on the left has 'Link Aadhaar' highlighted with a red box. The 'My Profile' section on the right has an 'Update Your Profile' button. The 'Latest Updates' section shows a news item dated 14-Jun-2022 about ITR5 availability and an e-Campaign dated 23-May-2022.

Step 2: Enter your PAN and Aadhaar Number.

Link Aadhaar

* Indicates mandatory fields

Information - As per CBDT circular F. No. 370142/14/22-TPL dated on 30th March 2022, every person who has been allotted a PAN as on 1st July 2017 and is eligible to obtain Aadhaar number is required to link PAN with AADHAAR on or before 31st March, 2022. Taxpayers who failed to do so are liable to pay a fee of Rs. 500 till 30th June, 2022 and thereafter a fee of Rs. 1000 will be applicable before submission of PAN-AADHAAR linkage request.

- Please pay the applicable fee of Rs. 1000 through e-Pay Tax service to proceed with submission of Aadhaar-PAN linking request. [Click here for payment related information.](#)
- In case payment is already done on Protean (NSDL) portal, please try linking after 4-5 working days from the date of payment.
- Please make sure fee payment is done under Minor head 500 - Other Receipts(500) and Major head 0021 [Income Tax (Other than Companies)] in single challan.

PAN *

Aadhaar Number *

Note

Following categories are exempted from Aadhaar-PAN linking

- (i) NRIs
- (ii) Not a citizen of India
- (iii) age > 80 years as on date
- (iv) state of residence is ASSAM, MEGHALAYA or JAMMU & KASHMIR.

Refer Department of Revenue Notification no 37/2017 dated 11th May 2017

Step 3: Click on Continue to Pay Through e-Pay Tax.

Payment Details not found for this PAN.

- If the payment is not done for Aadhaar-PAN linking, kindly complete the fee payment of Rs. 1000 in a single challan under Minor head 500 on Protean (NSDL) portal
- Submit Aadhaar-PAN linking request on e-filing portal after 4-5 working days from the date of fee payment
- If the fee payment has already been done for Aadhaar-PAN linking on Protean (NSDL), please wait for 4-5 working days from the date of fee payment before raising a request for Aadhaar-PAN Linkage on the e-filing portal.
- In case you are still not able to submit the request, kindly check whether the payment has been made in minor head code 500 or not. If yes, then lodge grievance or contact Helpdesk. If no then make a request for challan correction

Continue To Pay Through E-Pay Tax



Step 4: Enter your PAN, confirm PAN, and any mobile number to receive OTP.

Home > e-Pay Tax

e-Pay Tax

Please fill in the below details for tax payment through (i) Net Banking (ii) Debit Card (iii) Over the Counter (iv) NEFT/RTGS (v) Payment Gateway for [these banks](#)

* Indicates the mandatory fields

PAN / TAN *	Confirm PAN / TAN *
<input type="text"/>	<input type="text"/>

Enter Mobile Number for OTP verification

Mobile *

[Click here to go to Protean \(previously NSDL\) tax payment page for other banks](#) (Bank of Baroda, HDFC Bank, IDBI Bank, Jammu & Kashmir Bank, Punjab & Sind Bank, State Bank of India, UCO Bank, Union Bank of India)

[< Back](#) [Continue >](#)

Step 5: Post OTP verification, you will be redirected to e-Pay Tax page.

Home > e-Pay Tax

e-Pay Tax

You have successfully verified through mobile OTP. Click Continue to make a new payment.

PAN / TAN	Name
<input type="text"/>	<input type="text"/>

[< Back](#) [Continue >](#)



Step 6: Click on **Proceed** on the **Income Tax** tile.

The screenshot shows the 'e-Pay Tax' interface. At the top, there is a navigation bar with links for Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. Below this, the page title is 'e-Pay Tax' and there is a search bar for 'Find your tax payment category'. Three main categories are displayed in boxes: 'Income Tax' (highlighted with a red border), 'Equalisation Levy/ STT/ CTT', and 'Fee/ Other Payments'. Each category has a 'Proceed' button at the bottom right. The 'Income Tax' category includes sub-items like Advance Tax (100), Self Assessment Tax (300), and Tax on Distributed Income to Unit Holders (107).

Step 7: Select the relevant **Assessment Year** and **Type of Payment** as **Other Receipts (500)** and click **Continue**.

The screenshot shows the 'New Payment' form in the e-Filing system. At the top, there is a navigation bar with links for Home, e-Filing, and a search bar. Below this, there is a progress bar with three steps: 1. Add Tax Applicable Details, 2. Add Tax Break Up Details, and 3. Add Payment Details. The 'New Payment' form is displayed, with a search bar for 'Find your tax payment category'. The 'Assessment Year' is set to 2024-25 (highlighted with a red box) and the 'Type of Payment (Minor Head)' is set to Other Receipts (500) (highlighted with a red box). Below these, there are radio buttons for 'Sub-type of Payment', with 'Fee for delay in linking PAN with Aadhaar' selected. A 'Continue' button is highlighted with a red box at the bottom right.



Step 8: Applicable amount will be pre-filled against **Others**. Click **Continue**.

Now, challan will be generated. On the next screen, you have to select the mode of payment. After selecting the mode of payment, you will be re-directed to the Bank website where you can make the payment.

Post payment of fee, you can link your Aadhaar with PAN on the e-Filing Portal.

4. How to Submit the Aadhaar PAN link request post Payment of Fee

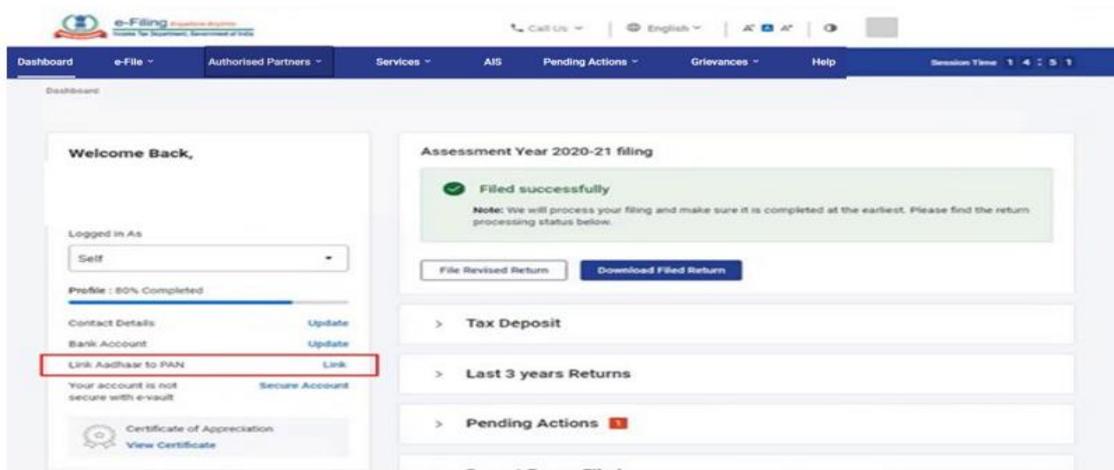
Aadhaar PAN link request can be made both in the Post login as well as in Pre-login mode.

The steps for each of the mode are detailed below one by one:

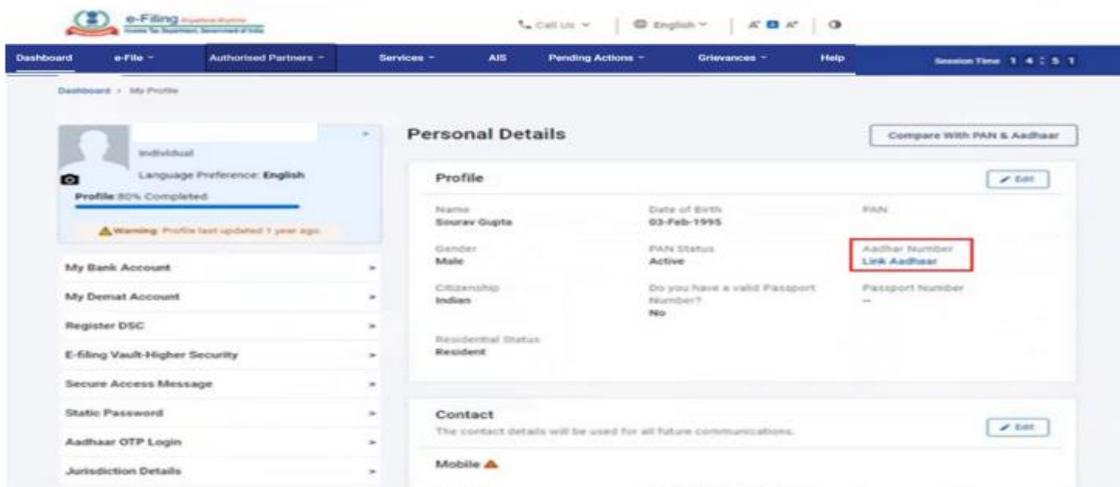
Submit Aadhaar PAN link Request (Post login):

Step 1: Go to **e-filing Portal > Login > On Dashboard**, in **Profile** section under the **Link Aadhaar to PAN** option, click **Link Aadhaar**.

Practical Guide for Application of PAN



Or alternatively, click on Link **Aadhaar** in personal details section.





Step 2: Enter the Aadhaar number and click on **Validate**.

Link Aadhaar

Information As per CBDT circular F. No. 370142/14-22-TPL, dated on 30th March 2022, every person who has been allotted a PAN as on 1st July 2017 and is eligible to obtain Aadhaar number is required to link PAN with AADHAAR on or before 31st March, 2022. Taxpayers who failed to do so are liable to pay a fee of Rs. 500 till 30th June, 2022 and thereafter a fee of Rs. 1000 will be applicable before submission of PAN-AADHAAR linkage request.

- Please pay the applicable fee of Rs. 1000 through e-Pay Tax service to proceed with submission of Aadhaar-PAN linking request. Click here for payment related information.
- In case payment is already done on Protean (NSDL) portal, please try linking after 4-5 working days from the date of payment.
- Please make sure fee payment is done under Minor head 500 - Other Receipts(500) and Major head 0021 [Income Tax (Other than Companies)] in single chatan.

PAN

Aadhaar Number *

Note

Following categories are exempted from Aadhaar-PAN linking

- NRIs
- Not a citizen of India
- age = 80 years as on date

(In state of Andhra Pradesh: 2022AS MFGHAT 2YS or 1234567 & VASGMB)

Submit Aadhaar PAN link Request (Pre-login):

Step 1: Go to e-filing portal home page and click on **Link Aadhaar** under **Quick Links**.

Quick Links

- e- Verify Return
- Link Aadhaar**
- e-Pay Tax
- Income Tax Return (...)
- Verify Your PAN
- Know TAN Details
- Tax Information...
- Link Aadhaar Status

My Profile

Update your Profile to avail accurate pre-fill and enhanced user experie...

Update Your Profile

Latest Updates

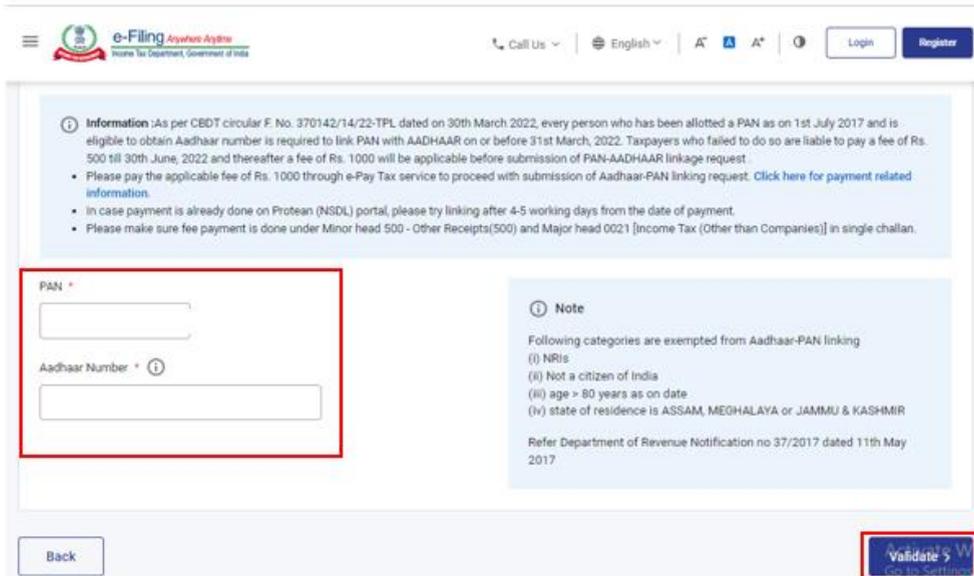
Date : 14-Jun-2022 **News**

ITR5 is also now available for e-filing. Excel offline Util...

Date : 23-May-2022 **Campaign**

Dear AExxxxxx4D, File Form 10BD by 31st May 2022. Kindly
Image ID

Step 2: Enter the PAN and Aadhaar and click **Validate**.



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Call Us | English | A⁺ | Login | Register

Information :As per CBDT circular F. No. 370142/14/22-TPL dated on 30th March 2022, every person who has been allotted a PAN as on 1st July 2017 and is eligible to obtain Aadhaar number is required to link PAN with AADHAAR on or before 31st March, 2022. Taxpayers who failed to do so are liable to pay a fee of Rs. 500 till 30th June, 2022 and thereafter a fee of Rs. 1000 will be applicable before submission of PAN-AADHAAR linkage request.

- Please pay the applicable fee of Rs. 1000 through e-Pay Tax service to proceed with submission of Aadhaar-PAN linking request. [Click here for payment related information](#).
- In case payment is already done on Protean (NSDL) portal, please try linking after 4-5 working days from the date of payment.
- Please make sure fee payment is done under Minor head 500 - Other Receipts(500) and Major head 0021 [Income Tax (Other than Companies)] in single challan.

PAN *

Aadhaar Number *

Note

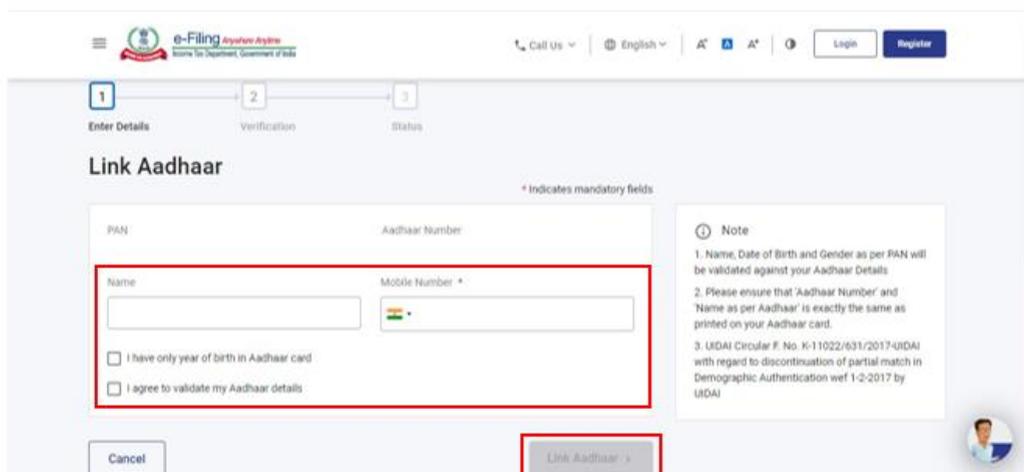
Following categories are exempted from Aadhaar-PAN linking

- NRIs
- Not a citizen of India
- age > 80 years as on date
- state of residence is ASSAM, MEGHALAYA or JAMMU & KASHMIR

Refer Department of Revenue Notification no 37/2017 dated 11th May 2017

Back | Validate >

Step 3: Enter the mandatory details as required and click on **Link Aadhaar**.



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Call Us | English | A⁺ | Login | Register

1 Enter Details | 2 Verification | 3 Status

Link Aadhaar

* Indicates mandatory fields

PAN | Aadhaar Number

Name | Mobile Number *

I have only year of birth in Aadhaar card

I agree to validate my Aadhaar details

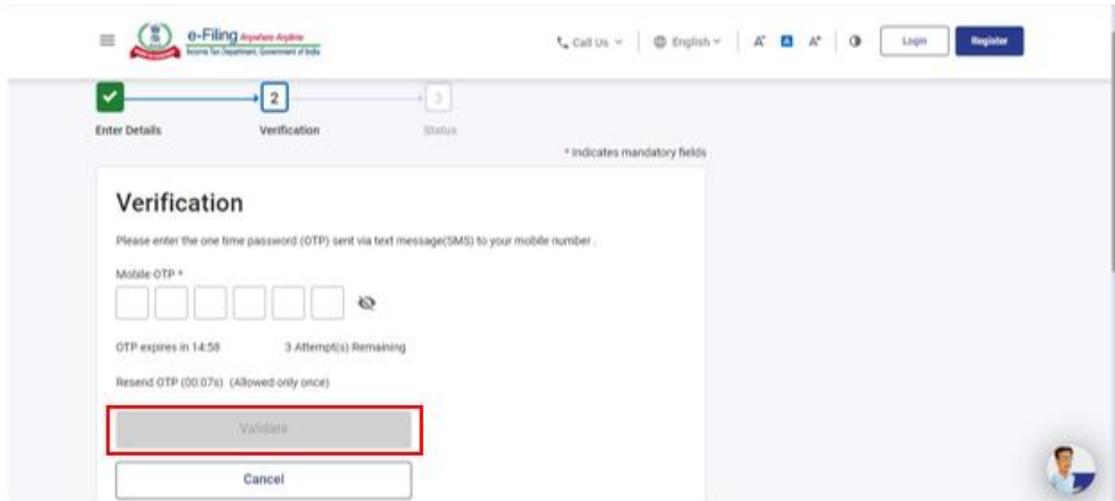
Note

- Name, Date of Birth and Gender as per PAN will be validated against your Aadhaar Details
- Please ensure that 'Aadhaar Number' and 'Name as per Aadhaar' is exactly the same as printed on your Aadhaar card.
- UIDAI Circular F. No. K-11022/631/2017-UIDAI with regard to discontinuation of partial match in Demographic Authentication wef 1-2-2017 by UIDAI

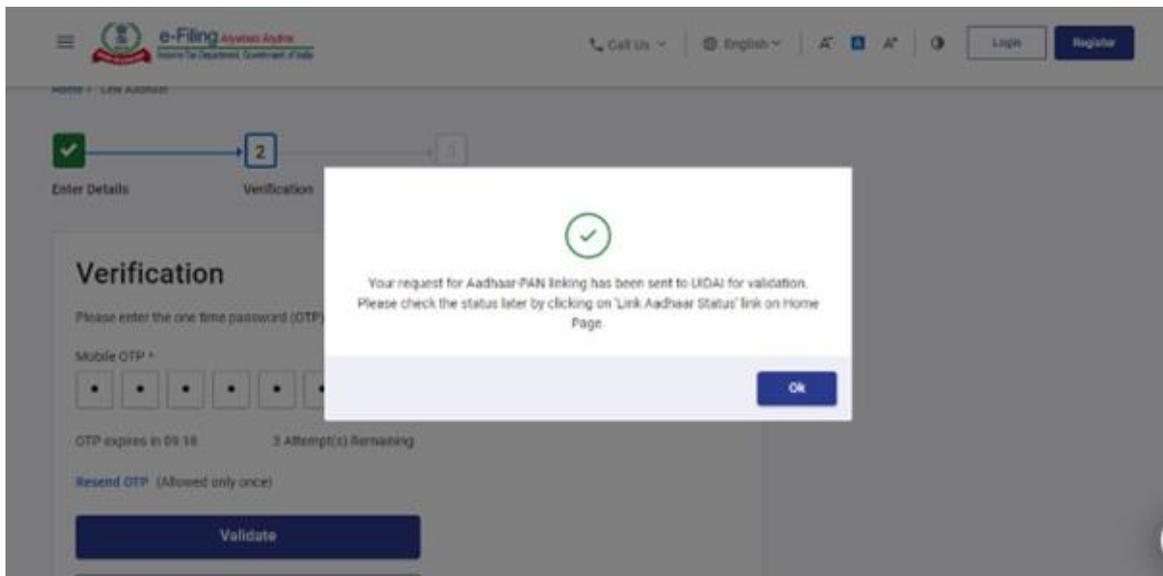
Cancel | Link Aadhaar >



Step 4: Enter the 6-digit OTP received on mobile number mentioned in the previous step and click on **Validate**.

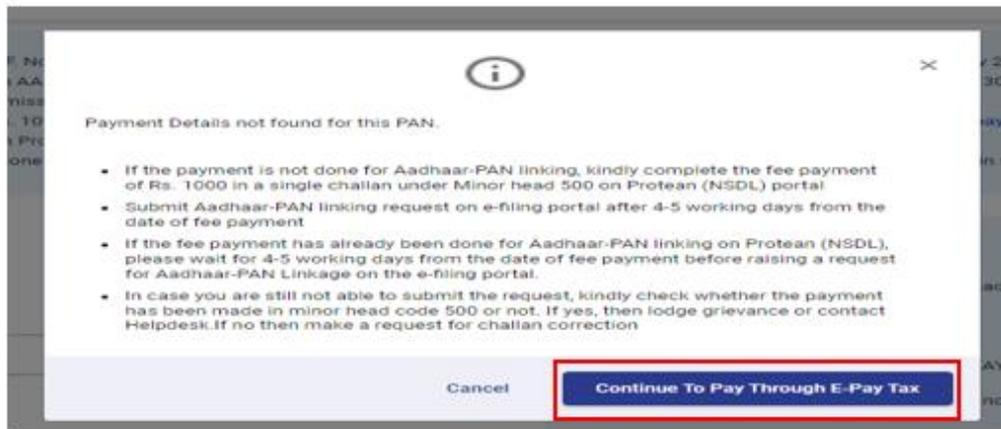


Step 5: Request for link of Aadhaar has been submitted successfully, now you can check the Aadhaar-PAN link status.



Scenario 1: If the payment details are not verified on the e-Filing Portal.

Step 1: After validating PAN and Aadhaar, you will see a pop-up message that **“Payments details not found”**. Click on **Continue To Pay Through e-Pay Tax** for the payment of fee as payment of fee is the pre-requisite to submit the Aadhaar PAN link request.



Note: If you have already paid the fee, then wait for 4-5 working days. After that, you can submit the request.

Note: Please ensure you link your correct Aadhaar with your PAN.

If Aadhaar and PAN are already linked or PAN linked to some other Aadhaar or vice versa, you will get following errors:

Scenario 2: PAN is already linked with the Aadhaar or with some other Aadhaar:

1 ————— 2 ————— 3
Enter Details Verification Status

Link Aadhaar

Information -As per CBDT circular F.No. 370142/14/22-TPL dated on 30th March 2022, every person who has been allotted a PAN as on 1st July 2017 and is eligible to obtain Aadhaar number is required to link PAN with AADHAR on or before 31st March, 2022. Taxpayers who failed to do so are liable to pay a fee of Rs.500 till 30th June, 2022 and thereafter a fee of Rs.1000 will be applicable before submission of PAN-AADHAR linkage request. Please pay the applicable fee on [NSDL UBL](#), NSDL portal to proceed with submission of Aadhaar-PAN linking request. In case payment is already done on NSDL portal, please try linking after 4-5 days from the date of payment.

PAN *

Aadhaar Number *

Note
Following categories are exempted from Aadhaar-PAN linking
(i) NRIs
(ii) Not a citizen of India
(iii) age > 80 years as on date
(iv) state of residence is ASSAM, MEGHALAYA or JAMMU & KASHMIR

Error: This PAN AN00000001A is already linked with given Aadhaar 4500-3000-3067

You may need to contact your Jurisdictional Assessing Officer and submit a request for delinking your Aadhaar with incorrect PAN.

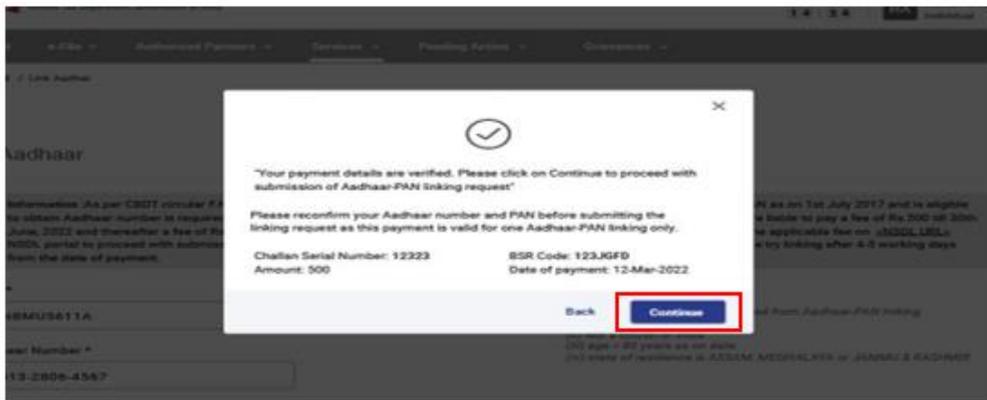
To know your AO's contact details, visit <https://eportal.incometax.gov.in/iec/foervices/#/pre-login/knowYourAO> (Pre login)

Or <https://eportal.incometax.gov.in/iec/foervices/#/dashboard/myProfile/jurisdictionDetail> (Post login)

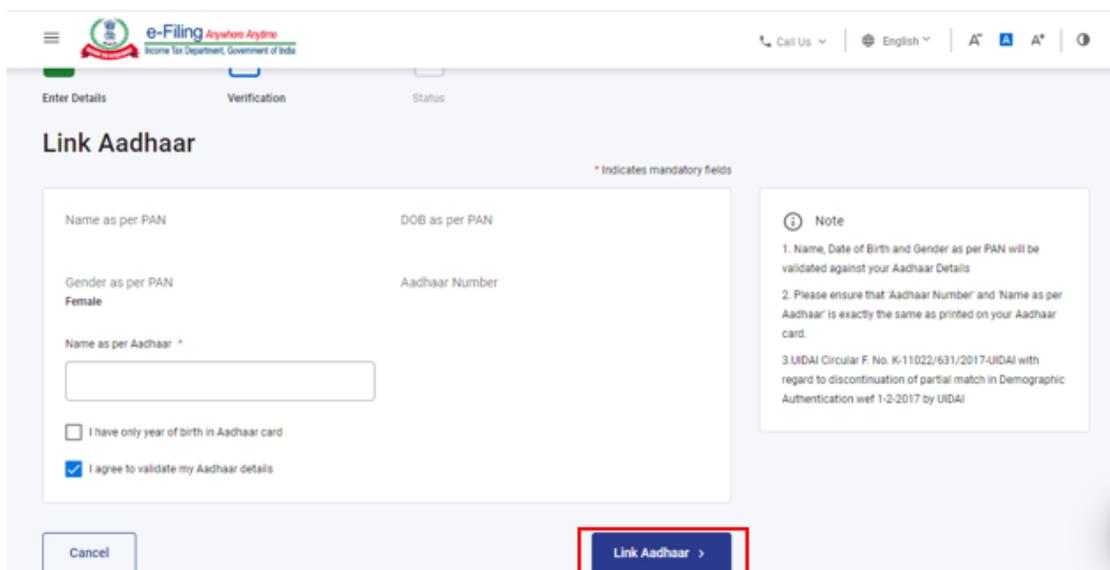


Scenario 3: If you have made payment of Challan and payments and details are verified at e-filing Portal.

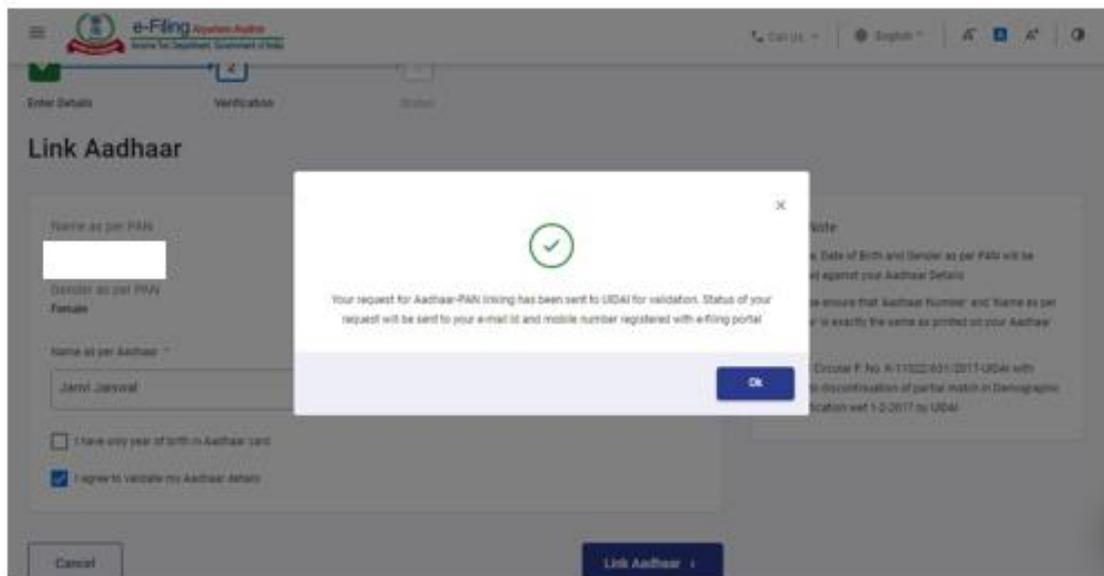
Step 1: After validating PAN and Aadhaar you will see a pop-up message that” Your **payment details are verified**”. Please click **Continue** on the pop-up message to submit Aadhaar PAN linking request.



Step 2: Enter the required details and click on **Link Aadhaar** button.

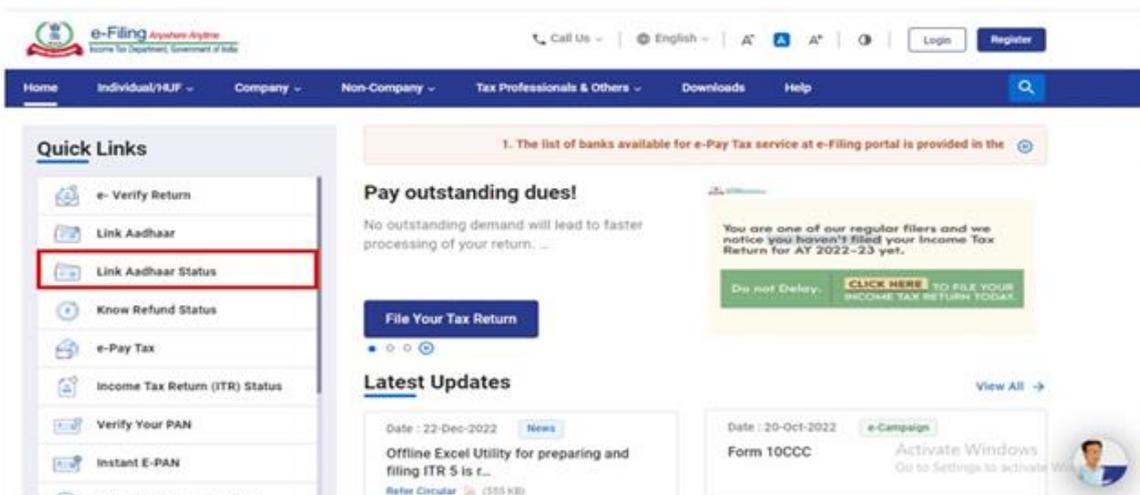


Step 3: Request for link of Aadhaar PAN has been submitted successfully, now you can check the Aadhaar PAN link status.

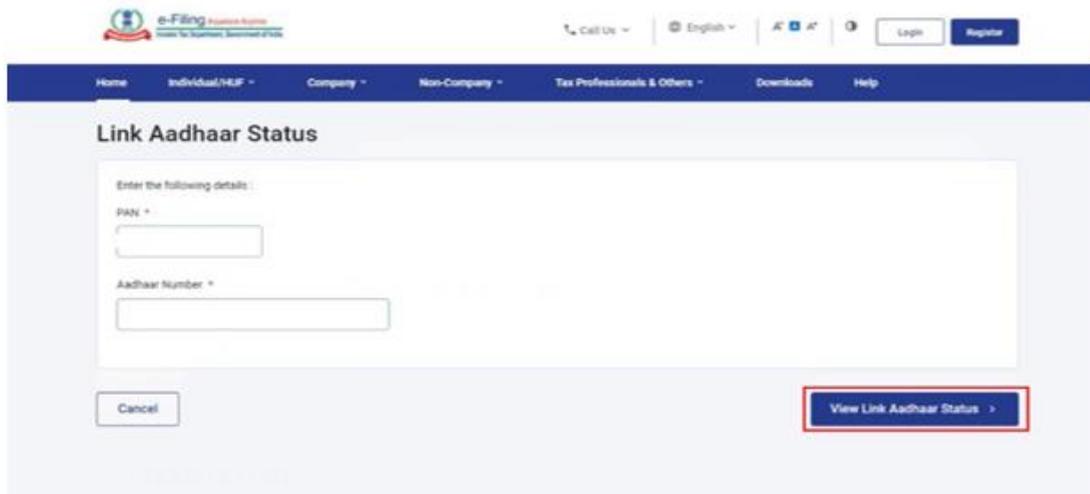


5. View Link Aadhaar Status (Pre-Login)

Step 1: On the e-Filing Portal homepage, under **Quick Links**, click **Link Aadhaar Status**.

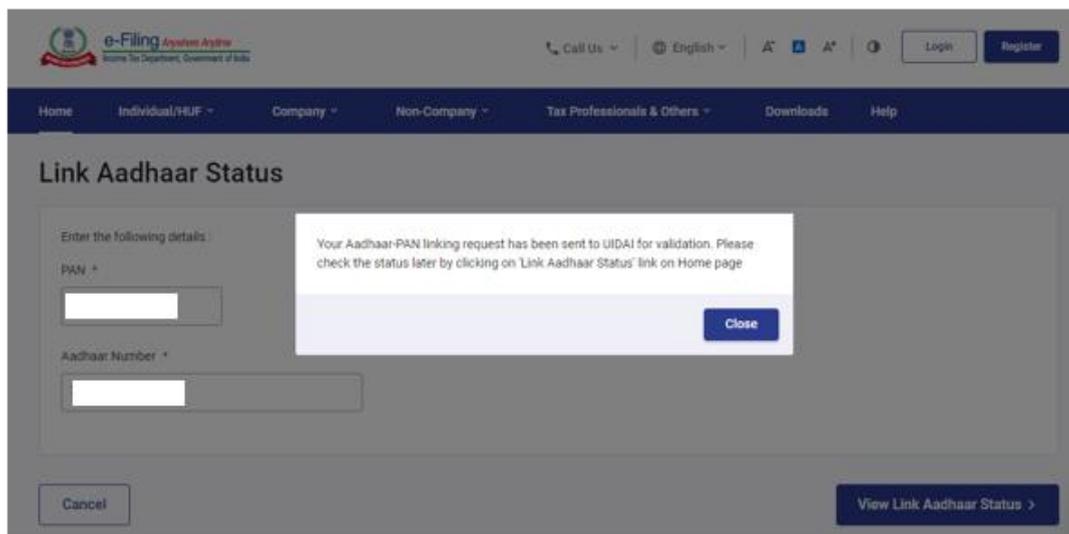


Step 2: Enter your PAN and Aadhaar Number, and click **View Link Aadhaar Status**.

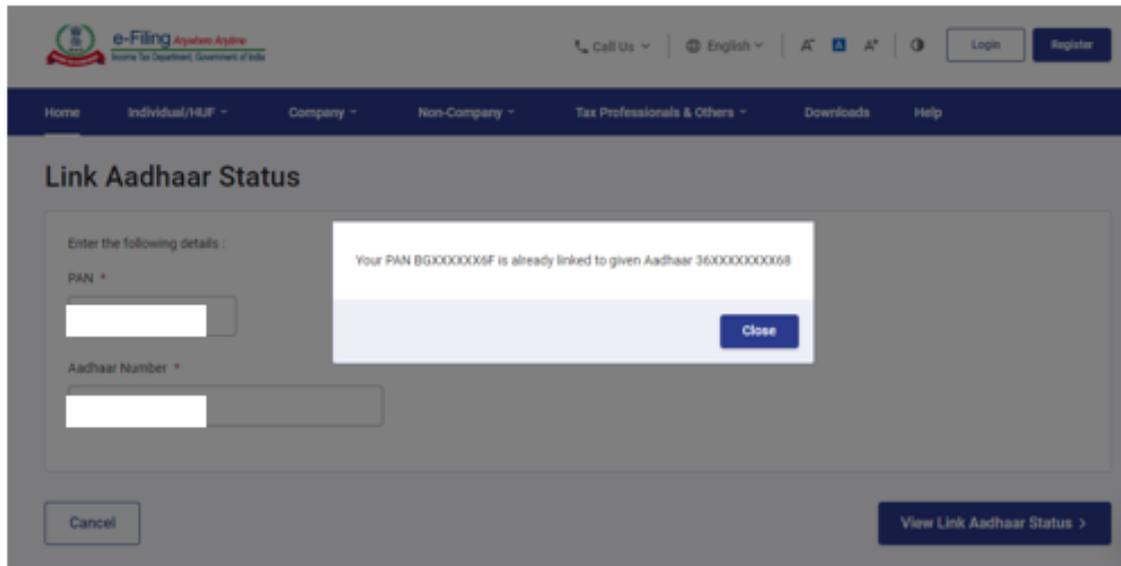


On successful validation, a message will be displayed regarding your Link Aadhaar Status.

If the Aadhaar-PAN link is in progress:

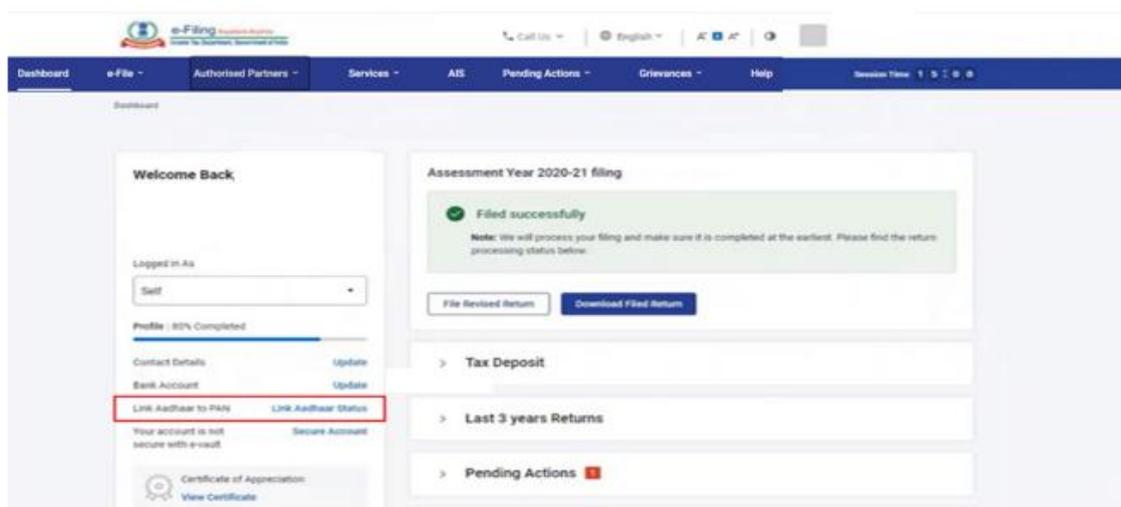


If the Aadhaar-PAN linking is successful:



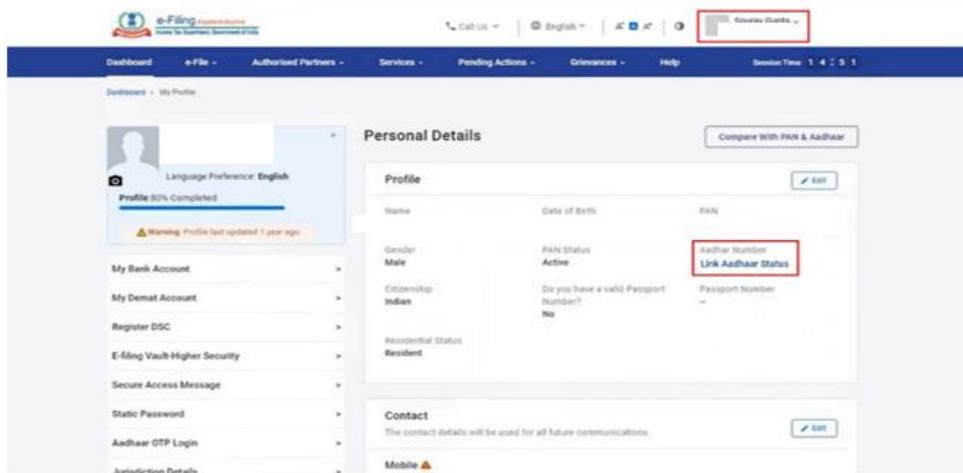
6. View Link Aadhaar Status (Post-Login)

Step 1: On your Dashboard, click **Link Aadhaar Status**.



Step 2: Alternatively, you can go to **My Profile > Link Aadhaar Status**.

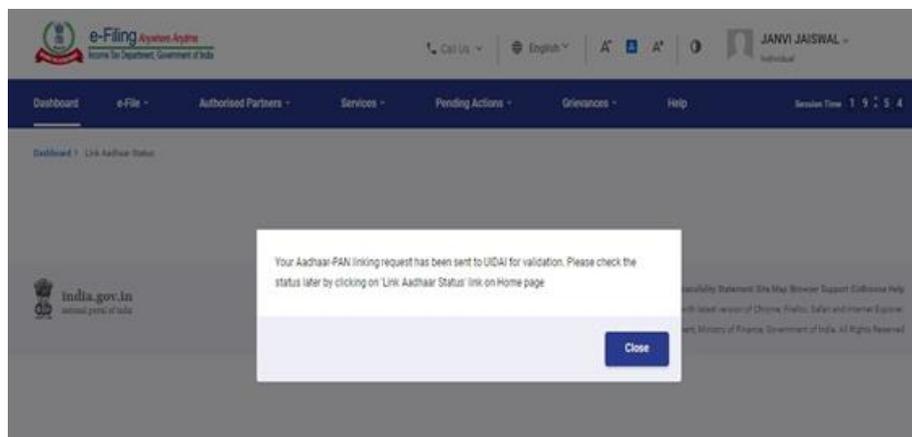
(If your Aadhaar is already linked, Aadhaar number will be displayed. If Aadhaar is not linked **Link Aadhaar Status** is displayed).



Note:

- If the validation fails, click **Link Aadhaar** on the **Status** page, and you will need to repeat the steps to link your PAN and Aadhaar.
- If your request to link PAN and Aadhaar is pending with UIDAI for validation, you will need to check the status later.
- You may need to contact the Jurisdictional AO to delink Aadhaar and PAN if:
 - your Aadhaar is linked with some other PAN
 - your PAN is linked with some other Aadhaar

On successful validation, a message will be displayed regarding your Link Aadhaar status.





Verify Your PAN User Manual

(Source: www.incometax.gov.in)

1. Overview

Verify Your PAN is a pre-login (login to the portal is not required) service on the e-Filing portal for all users other than External Agencies. External Agencies can access this service after log in. With this service, you can:

- Check if the details of PAN, such as Name on the PAN card, Date of Birth etc. are correct or not
- Verify if PAN is active

2. Prerequisites for availing this service

- Valid PAN
- Valid mobile number (accessible to you)
- For External Agencies: Registered user on the e-Filing portal with valid user ID and password

3. Step-by-Step Guide

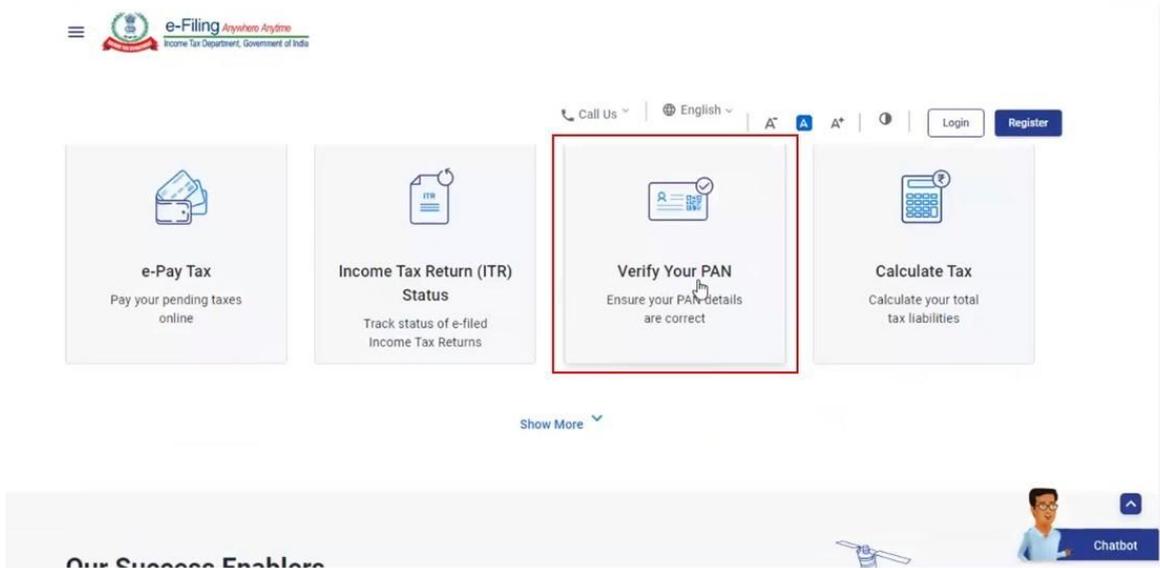
3.1 Verify Your PAN

Step 1: Go to e-Filing portal homepage.

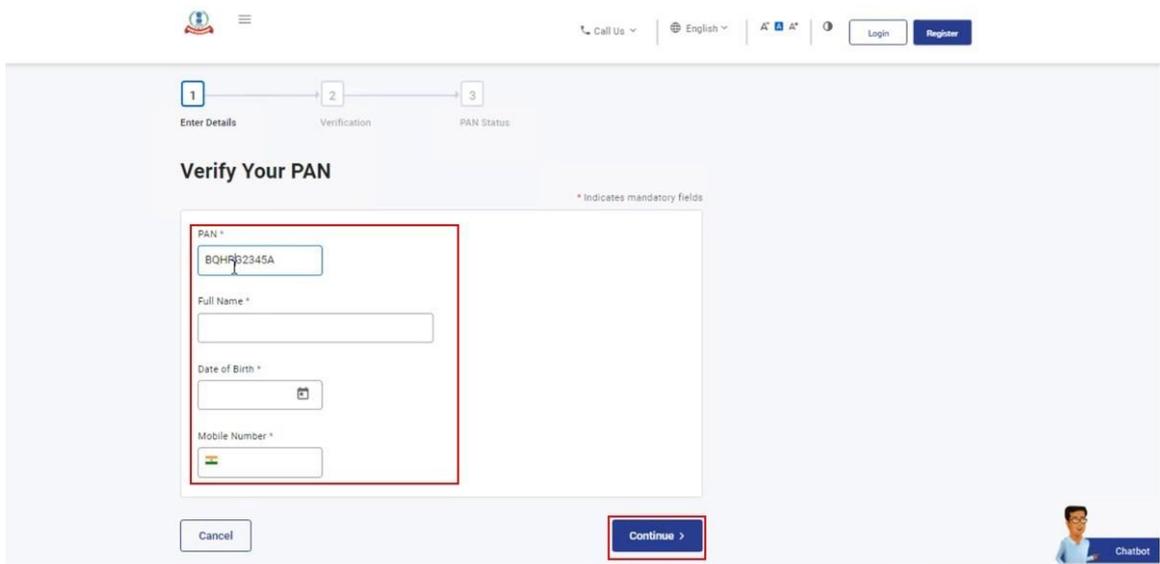
The screenshot shows the e-Filing portal homepage. At the top left, there is a logo for 'e-Filing Anywhere Anytime' with the text 'Income Tax Department, Government of India'. Below this, there is a 'Tax information and services' section with a 'File Your Tax Return' button. The page also features a navigation menu at the bottom with links for 'Our Services', 'Our Success Enablers', 'News & e-Campaigns', 'Things To Know', 'Taxpayer Voices', and 'Our Committed Taxpayers'. A 'Chatbot' icon is visible in the bottom right corner.



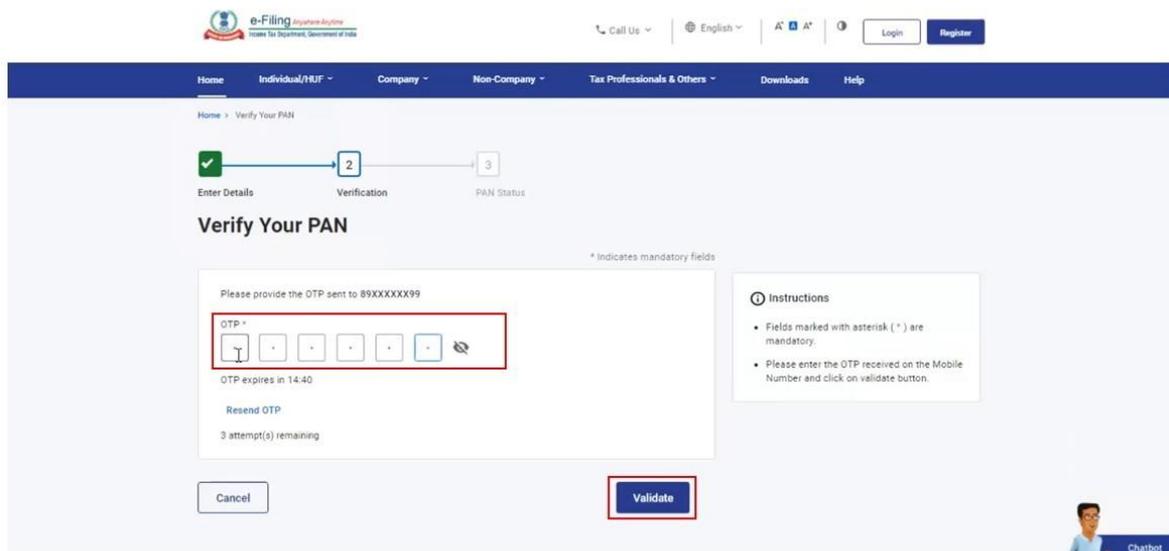
Step 2: Click Verify Your PAN on the e-Filing homepage.



Step 3: On the Verify Your PAN page, enter your PAN, Full Name, Date of Birth and Mobile Number (accessible to you) and click Continue.



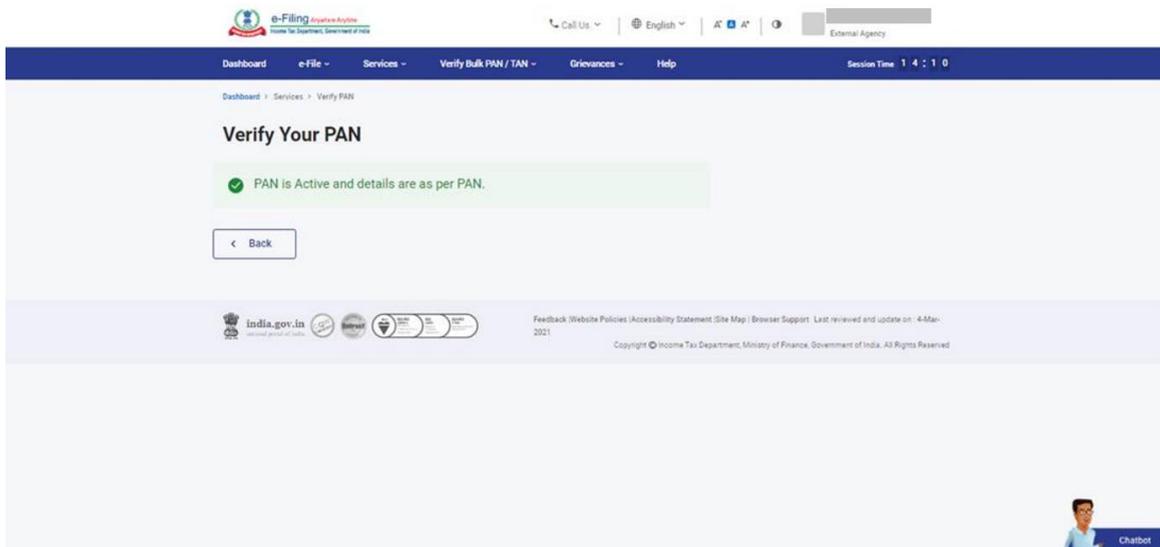
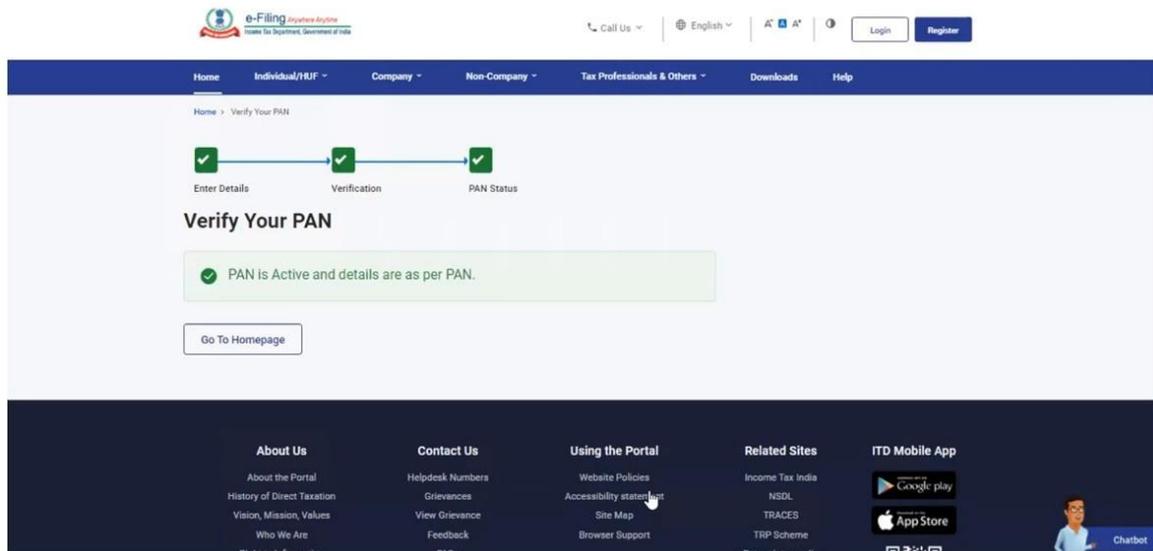
Step 4: On the Verification page, enter the 6-digit OTP received on the mobile number entered in Step 3 and click Validate.



Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- The OTP timer displays the time remaining to regenerate an OTP. On clicking Resend OTP, a new OTP will be generated and sent.

On successful verification, your PAN status will be displayed.





Changes / Corrections in PAN

Need to change / correct PAN card details? Whether it's a typo in your name, a change in address, or an updated photo, one can request corrections in PAN card information either online or through offline channels. This covers updates to various fields like your name, date of birth, photograph, signature, father's name, Aadhaar details, gender, mobile number, email ID, and address.

A. PAN Correction Offline:

1. Obtain the Application Form:

Download the "Request For New PAN Card Or/ And Changes Or Correction in PAN Data" application (Request for New PAN Card Or / And Changes or Correction in PAN Data).

2. Complete the Application:

Accurately fill in all mandatory fields within the application form. Ensure the information provided for correction or update is precise.

3. Affix Photograph and Signature:

Affix a recent passport-sized photograph in the designated space on the application form.

Ensure signature is placed within the specified signature box.

4. Submit the Application and Supporting Documents:

Submit the completed application form along with self-attested copies of the required supporting documents at the nearest authorized PAN center. Please refer to the guidelines for the list of acceptable documents.

5. Remit Applicable Fees:

Pay the prescribed fee for PAN card update or correction. Accepted modes of payment will be specified at the PAN center.

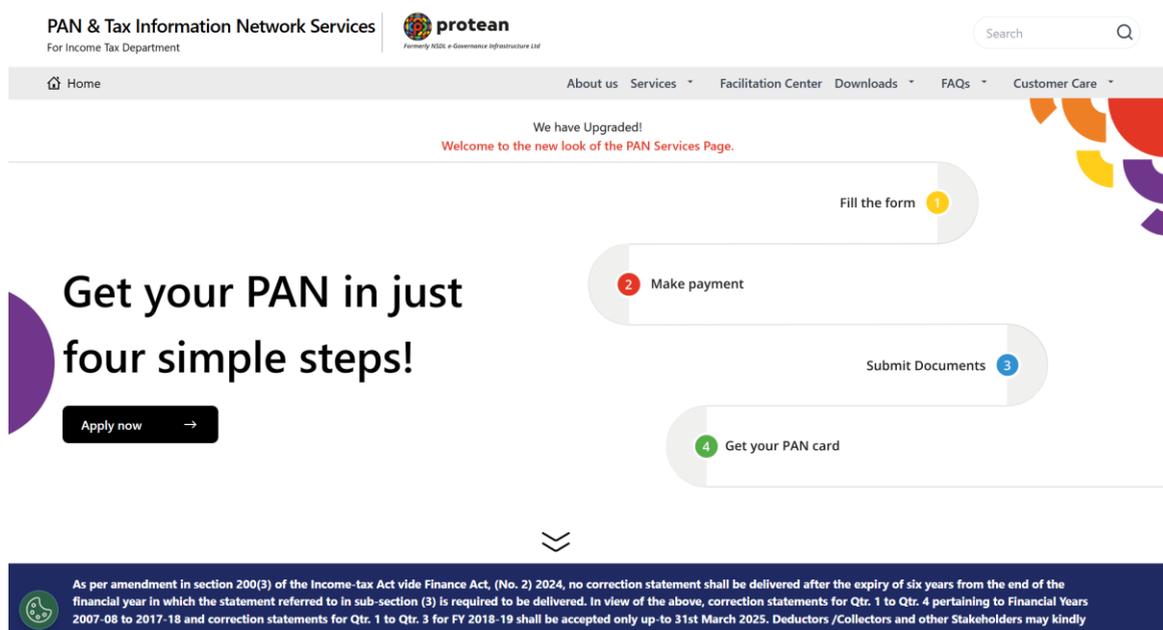
6. Obtain Acknowledgement:

Upon successful submission, you will receive an acknowledgement number. Please retain this number for future reference and to track the status of your application.

B. PAN Correction Online: Through NSDL

Step 1: Visit <https://www.protean-tinpan.com/>

Step 2: Click on 'Apply Now'.



The screenshot shows the Protean website interface for PAN services. The header includes the Protean logo and navigation links: Home, About us, Services, Facilitation Center, Downloads, FAQs, and Customer Care. A search bar is located in the top right. A notification banner states: "We have Upgraded! Welcome to the new look of the PAN Services Page." The main content area features a large heading: "Get your PAN in just four simple steps!" with a prominent "Apply now" button. To the right, a vertical flowchart outlines the four steps: 1. Fill the form, 2. Make payment, 3. Submit Documents, and 4. Get your PAN card. At the bottom, a dark blue banner contains a notice: "As per amendment in section 200(3) of the Income-tax Act vide Finance Act, (No. 2) 2024, no correction statement shall be delivered after the expiry of six years from the end of the financial year in which the statement referred to in sub-section (3) is required to be delivered. In view of the above, correction statements for Qtr. 1 to Qtr. 4 pertaining to Financial Years 2007-08 to 2017-18 and correction statements for Qtr. 1 to Qtr. 3 for FY 2018-19 shall be accepted only up-to 31st March 2025. Deductors /Collectors and other Stakeholders may kindly..."



Step 3: Fill the details and click submit

Tax Information Network
of Income Tax Department

As per ITD guidelines, 'Request for New PAN Card or/and Changes or Correction in PAN Data' application is presently to be used **only for update/correction in PAN database**. For procedure to link Aadhaar with PAN, please click [here](#).

As per provisions of Section 272B of the Income Tax Act., 1961, a penalty of ₹ 10,000 can be levied on possession of more than one PAN.

New Application

Resume Application
(With Token Number)

Select PAN Application Type*
(New or Change Request)

Changes or Correction in existing PAN Data / Repri... ▾

Select Applicant Category*
(Individual, Trust, HUF, ...)

INDIVIDUAL ▾

Applicant information ⓘ

Title*
Shri ▾

Last Name / Surname*	First Name	Middle Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Birth / Incorporation / Formation (DD/MM/YYYY)*	Email ID*	Mobile Number*
<input type="text"/>	<input type="text"/>	<input type="text"/>

Whether Citizen of India*
 Yes No

PAN NUMBER*

By submitting data to us and/or using our Protean e-Gov TIN web site <https://www.onlineservices.Protean.com/paam/endUser/RegisteerContact.html> you give your consent that all personal data/information that you submit to avail tax related services from Protean eGov Technologies Limited may be received, stored, processed, transmitted and or made available for view /use as mandated by law or otherwise, shall be dealt with by us in the manner and for the purposes specified / as described in the privacy policy or as mandated by law. I have also read, understood and expressly agree to be bound by the Privacy Policy https://www.protean-tinpan.com/privacy_policy.html, Disclaimer and web-site usage guidelines as published by Protean on its website from time to time.

Select Language English ▾

Play audio
Stop audio

Validate reCAPTCHA

I'm not a robot

reCAPTCHA
Privacy - Terms

Reset
Submit



Practical Guide for Application of PAN

Step 4: Once submitted the following screen is displayed along with token number, click on continue

Online PAN application

Your application is submitted & Token Number (0179205410) is successfully generated.
It is sent to your registered email id.

Click on "Continue with PAN Application Form" below to complete your PAN application.

*Please note that the token number is valid for 30 days only.
Kindly complete your application within this period to avoid cancellation of the application.*

[Continue](#)

Step 5: The following application will open. To complete the entire process online through Aadhaar OTP, select 'Submit digitally through e-KYC & e-Sign (Paperless)' for updating your PAN. Fill the details or changes and click next

Tax Information Network
of Income Tax Department

RAVI KISHORE NITTA
Temporary Token number: 0179205410

Application Type: Form CR - PAN FORM FOR CORRECTION IN PAN DATA
Category: INDIVIDUAL

[Save Draft](#)

Guidelines Personal Details Contact & other details Document details

How do you want to submit your PAN application documents?*

Submit digitally through e-KYC & e-Sign (Paperless) [?](#) Submit scanned images through e-Sign [?](#) Protean (e-Sign) Forward application documents physically [?](#)

Important instructions for paperless PAN application through e-KYC / e-Sign -

1. To avail e-KYC / e-Sign Services, Aadhaar is mandatory and details given in Aadhaar should be exactly matched with applicant's Full name, Date of Birth and Gender as mentioned in this application form to authenticate Aadhaar.
2. Once authentication of Aadhaar is successful then one time password (OTP) would be sent on your mobile number/email ID linked with your Aadhaar to generate Aadhaar Based e-Sign.
3. To check registered mobile number/email ID in Aadhaar, please visit at <https://resident.uidai.gov.in/verify-email-mobile>.
4. In e-Sign Service, applicant needs to upload Photo, Sign and supporting document as per prescribed format
5. In e-KYC & e-Sign (Paperless), no need to upload Photo, Sign and supporting document. The photograph used in Aadhaar card would be printed in PAN card.
6. e-KYC & e-Sign (Paperless) and e-Sign facility is not available for Minor applicants and other categories of applicants as provided u/s 160 of Income-tax Act, 1961 where Representative Assessee is appointed by the applicant.



Practical Guide for Application of PAN

Whether Physical PAN Card is required?

Yes Fees Applicable No** Fees Applicable

** Important Note: As you have selected for not availing physical PAN Card, your email ID will be required mandatorily. You will receive only digitally signed e-PAN Card at the email ID given in your application.

Permanent Account Number (PAN)*

Aadhaar Number (Only for Individual) [?](#)

Enter Aadhaar last four digits.

XXXXXXXX

I hereby agree that my photograph as available in Aadhaar shall be printed on the PAN Card.*

Note: If you do not wish your photograph as per Aadhaar to be printed on PAN Card, opt for e-Sign & physically mode of submission.

[?](#)

Name As Per Aadhaar (Only for Individual) [?](#)

Goods & Services Tax Number [?](#)

Full Name of the Applicant [?](#)

Title*

Last Name / Surname*

First Name

Middle Name

Name that you would like printed on PAN card [?](#)*

Date of Birth / Incorporation / Formation (DD/MM/YYYY)*

Gender (Only for Individual)*



Practical Guide for Application of PAN

Photo Mismatch Signature Mismatch Details of Parents (Applicable only for Individual applicants)

Whether mother is a single parent and you wish to apply for PAN by furnishing the name of your mother only ? Yes No
(Please tick as applicable)
If yes, please fill in mother's name in the appropriate space provided below.

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

Father's Last Name / Surname*	Father's First Name	Father's Middle Name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Mother's Name (Optional)

Mother's Last Name / Surname	Mother's First Name	Mother's Middle Name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Parents name to be printed on the PAN Card ⓘ

Father's Name Mother's Name

Step 6: On clicking next the following personal details screen appears, fill the appropriate columns and click next

Guidelines Personal Details Contact & other details Document details

Address for communication *

Please tick as applicable
 Residence Office

Important instructions for paperless PAN application through e-KYC (Only For Individual)-
1. The address used in Aadhaar card would be used in PAN application as residence address and no need to fill residential address.
2. PAN card will be dispatched at address mentioned in Aadhaar.
3. If length of address as per Aadhaar database exceeds the length as specified by Income Tax Department then you will not be able to avail e-KYC service.

Address

Flat / Room / Door / Block No.	Name of Premises/Building/Village	Road/Street/Lane/Post Office
<input type="text"/>	<input type="text"/>	<input type="text"/>
Area/Locality/Taluka/Sub-Division	Town/City/District	Country Name
<input type="text"/>	<input type="text"/>	----- Select ----- ▾
State/Union Territory	Pin Code	Zip Code
-----select----- ▾	<input type="text"/>	<input type="text"/>



Practical Guide for Application of PAN

If you desire to update your other address, give required details and submit Proof of other Address

Telephone Number & Email ID details

Country code (ISD code)*	Area / STD Code	Telephone / Mobile Number*
<input type="text" value="-- Select --"/>	<input type="text"/>	<input type="text"/>
Email ID*		
<input type="text"/>		

Mention other Permanent Account Numbers (PANs) if any, inadvertently allotted to you

PAN 1	PAN 2	PAN 3	PAN 4
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Step 7: on clicking next Documents submitted as Proof of Identity (POI), Proof of Address (POA) and Proof of Date of Birth (DOB)* screen will appear, based on the particulars updated, attach the proof document along with a copy of PAN. fill appropriate details and click submit

Documents submitted as Proof of Identity (POI), Proof of Address (POA) and Proof of Date of Birth (DOB)*

I/We have enclosed			
Proof of identity	Proof of address	Proof of date of birth	Proof of PAN
<input type="text" value="AADHAAR Card issued by the Uniq..."/>	<input type="text" value="AADHAAR Card issued by the Uniq..."/>	<input type="text" value="AADHAAR Card issued by the Uniq..."/>	<input type="text" value="----- Select -----"/>

Declaration*

Declaration

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.

I/We have enclosed (number of documents) in support of proposed changes/corrections.

Place*	Date
<input type="text"/>	<input type="text" value="10/05/2025"/>

Step 8:

- Fill the declaration section
- Attach photograph and signature
- Preview the form and submit
- Make payment of appropriate fees in the payment screen
- Complete KYC process in the next screen
- OTP will be sent to Aadhaar registered mobile
- Enter the OTP sent to your Aadhaar Registered mobile number and verify. Download the acknowledgement. The password to open this file is your date of birth



Behind Every Successful Business Decision, there is always a **CMA**



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