

India - Information on Tax Identification Numbers

Section I – TIN Description

In India, TIN is officially called **Permanent Account Number (PAN)**.

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.

[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.

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.

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 (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)	Assessment Year
		2 0 1 4 - 1 5

Part A-GEN		GENERAL		
PERSONAL INFORMATION	First name	Middle name	Last name	
				PAN
	Flat/Door/Block No	Name Of Premises/Building/Village		Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF
	Road/Street/Post Office	Area/locality		Date of Birth (DD/MM/YYYY) (in case of individual) / /
	Town/City/District	State	Pin code	Sex (in case of individual) (Tick) <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	Residential/Office Phone Number with STD code / Mobile No. 1		Mobile No. 2	Employer Category (if in employment) (Tick) <input checked="" type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Others
	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.