

1. Electronically issued and Digitally signed ePAN is now a valid mode of issue of Permanent Account Number (PAN) post amendments in clause (c) in the Explanation occurring after sub- section (8) of Section 139A of Income Tax Act, 1961 and sub-rule (6) of Rule 114 of the Income Tax Rules, 1962.
2. Government has recently amended sub-rule (6) of Rule 114 of the Income Tax Rules, 1962, vide G.F.R 1128(E), dated 19/11/2018 for empowering the Pr. DGIT(S) to notify formats and standards along with procedure of issue of PAN.
3. Consequent to notification dated 19/11/2018, Pr. DGIT(S) has notified procedure, formats and standards of issue of Permanent Account Number (PAN) vide Directorate of Income-tax (Systems) [notification 7/2018](#) dated 27.12.2018. Consequent to this notification, electronically issued digitally signed e-PAN now is a valid mode of issue of PAN.
4. e-PAN also contains enhanced QR code having demographic (Name, DOB, Father's Name) as well as biometric (scanned photo and signatures) information of the PAN holders which can be accessed and used for PAN verification purposes in off-line mode. Information of enhanced QR code is accessible to user agencies through freely available Android version of 'PAN QR Code Reader' on Google's 'Play store' which can be downloaded in any mobile phone running on Android operating system.

#### **[Format of e-PAN](#)**