Frequently Asked Questions (FAQs) on New PAN Forms

This document provides FAQs for new PAN application forms under the Income-tax Rules, 2026.

Summary Table:

Form	Applicant Type	Reference Rule/Section
Form 93	Individual (Citizen of India)	Rule 158, Sec. 262
Form 94	Non-Individual Indian Entities	Rule 158, Sec. 262
Form 95	Individual (Not a Citizen of India)	Rule 158, Sec. 262
Form 96	Non-Individual Foreign Entities	Rule 158, Sec. 262

FAQ’s on PAN

1. What is PAN?

Ans: PAN (Permanent Account Number - ten digit alphanumeric) is a unique identifier allotted by the Income Tax Department to taxpayers. It is mandatory for various financial and tax related.

2. Who should apply for PAN?

Ans: Any person/entity who is required to file income tax returns or engage in prescribed specified financial transactions as per Income Tax Rules should apply for PAN.

3. How is PAN different from TAN?

Ans: PAN identifies taxpayers, whereas TAN identifies persons/entities responsible for TDS/TCS compliance. PAN cannot substitute TAN where TAN is required.

4. Which forms are prescribed for PAN application under the Income Tax Rules, 2026?

Ans: Below Forms are prescribed for PAN Application:

i. Form 93: Individual (Citizen of India)
ii. Form 94: Non-Individual Indian Entities
iii. Form 95: Individual (Not a Citizen of India)
iv. Form 96: Non-Individual Foreign Entities

5. How can an applicant apply for PAN?

Ans: Applications can be submitted online by accessing the portals of Protean/UTIITSL or visiting PAN centres of authorized PAN Service Providers i.e. Protean/UTIITSL.

Domestic Companies/LLPs and FPIs can apply through Common Application Form (CAF) of MCA and SEBI respectively.

6. What are the supporting documents required for applying PAN?

Ans: The following supporting documents are required for PAN Application as per Rule 158 of Income Tax rule, 2026:

i. Proof of Identity
ii. Proof of Address
iii. Proof of Date of Birth/Date of Incorporation.

7. Can any person other than applicant apply for PAN on behalf of applicant?

Ans: Yes, in certain cases, an Authorized Representative (AR) / Representative assessee (RA) can file the PAN application on behalf of applicant. For details, please refer to instructions issued with the Forms.

8. What documents are required for Authorized Representative (AR)/Representative Assessee (RA) while applying to PAN on behalf of applicant?

Ans: In addition to applicant's supporting documents, the documents below of AR/RA are required:

i. Proof of Identity
ii. Proof of Address

9. What happens if an application is incomplete or deficient?

Ans: Incomplete applications are treated as invalid.

10. Is PAN application allowed to be edited after final submission?

Ans: No, edits are not allowed after final submission. Corrections can be made through a separate correction request after PAN is allotted.

11. Is correction allowed in PAN details?

Ans: Yes, correction requests can be submitted using the PAN change/correction request Form.

12. Is there any fee for PAN application?

Ans: Yes, fee is applicable as below:

S.no.	**Particulars**	**Fee (inclusive of applicable taxes) (₹)**
1	Dispatch of physical PAN Card in India (Communication address is Indian address)	107
2	Dispatch of physical PAN Card outside India (where foreign address is provided as address for communication)	1017
E-PAN (if physical PAN not required)		

3	PAN applications submitted at TIN Facilitation Centres / PAN Centres	72
4	PAN applications submitted Online through paperless modes (e-KYC & e-Sign / e-Sign scanned based / DSC scanned based)	66

13. How can the status of PAN application be tracked?

Ans: Applicants can track status using the acknowledgement/reference number on the designated portal of Protean/UTIITSL.

14. Which Parent name will get printed on PAN card?

Ans: Father's/Mother's name, as selected in PAN application will be printed on PAN card.

15. How to download the PAN application form?

Ans: Applicants can download the PAN Application Forms (FORM 93,94,95,96) directly from the portals of authorized PAN service providers – Protean or UTIITSL.

16. What if the PAN application is rejected?

Ans: If the PAN application is rejected due to incomplete or deficient information, it is treated as invalid. A fresh application needs to be submitted with correct details and mandatory supporting documents.

17. Are initials allowed in name while applying the PAN?

Ans: No, Initials are not allowed in PAN application. However, if the applicant's name in Aadhaar contains initials, then the same will be allowed in PAN application subject to the applicant giving expanded full name with supporting documents.

18. Will the initials in the name of Aadhaar be considered for PAN applications?

Ans: Yes. However, the applicant must provide the full expended name along with supporting documents, in addition to the name written in initials. The Aadhaar name shall be printed on PAN card.

19. Is passport mandatory for applying PAN?

Ans: No. However, Non-Resident Indians (NRIs) and Residents but Not Ordinarily Residents (NORs) are required to provide their passport number mandatorily.

20. Is Tax Identification Number (TIN) mandatory for individuals (non-citizen)/non-individuals applying for PAN?

Ans: Yes, TIN is mandatory for individuals (non-citizens) and non-individual foreign entities in Form 95 & Form 96.