

Notification 7 of 2018.

New Delhi, 27th of December, 2018

Subject :- Procedure, Formats and Standards of issue of Permanent Account Number (PAN).

Amended Sub-rule (6) to rule 114 of Income Tax Rules, 1962 notified vide notification G.S.R. No. 1128(E) dated 19.11.2018, states that :-

"(6) The Principal Director General of Income-tax (Systems) or Director-General of Income-tax (Systems) shall specify the formats and standards alongwith procedure, for the verification of documents filed with the application under sub-rule (4), intimation of Aadhaar number in sub-rule (5) and issue of permanent account number, for ensuring secure capture and transmission of data in such format and standards and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing of the application forms for allotment of permanent account number, intimation of Aadhaar number and issue of permanent account number."

2. In exercise of the powers delegated by the Central Board of Direct Taxes vide above notification G.S.R. No. 1128(E) dated 19.11.2018, the Principal Director General of Income-tax(Systems) lays down the procedure, formats and standards for issue of permanent account number as under :-

S.No.	Issuing authority / agency	Procedure for issue of permanent account number	Formats and standards for issue of permanent account number
1	Director of Income-tax (Systems) or respective Commissioner of Income-tax(Computer Operations)	Physical mode	Black & white and laminated permanent account number card
2	Authorised permanent account number service provider	Physical mode	Coloured, laminated and credit card sized permanent account number card as per approved design and specifications having one or more security features of only hologram or hologram and QR code / enhanced QR code(having demographic as well as biometric information).
3		Electronic mode (ePAN)	Permanent account number issued electronically in PDF format with enhanced QR code (having demographic as well as biometric information) and digitally signed (class 2 or class 3) by issuing agency as per Information Technology Act, 2000 which provides for legal recognition of electronic records with digital signatures.


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