

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

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PRESS RELEASE

Draft notification proposing amendments in rule 114 of the Income-tax Rules, 1962 and permanent account number application Forms (Form 49A and Form 49AA) - Inviting comments of stakeholders

Rule 114 of the Income-tax Rules, 1962 (I.T.Rules) *inter alia* provides for the manner in which an application for allotment of a permanent account number (PAN) shall be made in Form No.49A and Form No.49AA (PAN application Forms).

At present, furnishing of father's name is mandatory for the allotment of PAN. It is proposed to amend the I.T.Rules so as to provide that furnishing of father's name shall not be mandatory for a person whose mother is the single parent. Besides this, it is also proposed to amend the I.T.Rules for specifying the time-line for making an application for allotment of PAN by certain persons and issuance of PAN.

In view of the above, a draft notification proposing amendments in Form No.49A, Form No.49AA and rule 114 of the IT Rules has been uploaded on the website of the Income Tax Department www.incometaxindia.gov.in for comments from stakeholders and general public.

The comments and suggestions on the draft notification may be sent by 17th September, 2018 electronically at the email address ts.mapwal@nic.in.

(Surabhi Ahluwalia)
Commissioner of Income Tax
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Official Spokesperson, CBDT.