[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE CENTRAL BOARD OF DIRECT TAXES

Notification

New Delhi, the 16th day of May, 2014

- S.O. **2045** (E)- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-
- 1. (1) These rules may be called the Income –tax (5th Amendment) Rules, 2014.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, in Appendix II, for Forms 49A and 49AA, the following Forms shall be substituted, namely:-

FORM No. 49A

Only 'Individuals' to affix recent photograph (3.5 cm × 2.5 cm)

APPLICATION FOR ALLOTMENT OF PERMANENT ACCOUNT NUMBER [IN THE CASE OF INDIAN CITIZENS/INDIAN COMPANIES/ENTITIES INCORPORATED IN INDIA/ UNINCORPORATED ENTITIES FORMED IN INDIA]

See Rule 114

Only 'Individuals' to affix recent photograph (3.5 cm × 2.5 cm)

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FORM No. 49AA

Only 'Individuals' to affix recent

APPLICATION FOR ALLOTMENT OF PERMANENT ACCOUNT NUMBER [INDIVIDUALS NOT BEING A CITIZEN OF INDIA/ENTITIES INCORPORATED OUTSIDE INDIA/ UNINCORPORATED ENTITIES FORMED OUTSIDE INDIA]

Only 'Individuals' to affix recent

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photograph (3.5 cm × 2.5 cm) photograph (3.5 cm × 2.5 cm) See Rule 114 To avoid mistake (s), please follow the accompanying instructions and examples before filling up the Form Assessing officer (AO code) Sign/ Left Thumb impression across this photo Area code AO type Range code AO No. Signature/Left Thumb Impression Sir, I/We hereby request that a permanent account number be allotted to me/us. I/We give below necessary particulars: 1 Full Name (Full expanded name to be ment ed as appearing in proof of identity/address documents: initials are not permitted) Smt/Mrs Kumari/Ms Shri/Mr M/s Please select title, as applicable First Name Middle Name 2 Abbreviation of the above name, as you would like it, to be printed on the PAN card 3 Have you ever been known by any other name? (please tick) as applicable) If yes, please give that other name Please select title, as applicable Shri/Mr Smt/Mrs Kumari/Ms Last Name / Surname First Name Middle Name 4 Gender (for Individual applicants only) Male Female (Please tick as applicable) 5 Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of individuals or Association of Persons Day Month \Box 6 Details of Parents (applicable only for individual applicants) Father's Name (Mandatory. Even married women should fill in father's name only) Last Name / Surname First Name Middle Name Mother's Name (optional) Last Name / Surname Middle Name Select the name of either father or mother which you may like to be printed on PAN card (Select one only) (In case no option is provided then PAN card will be issued with father's name) Father's name Mother's name (Please tick as applicable) 7 Address **Residence Address** Flat/Room/ Door / Block No. Name of Premises/Building/Village Road/Street/ Lane/Post Office Area / Locality / Taluka/ Sub- Division Town / City / District

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	Marital Status Single Married Divorced Widow/Widow	ver
	Citizenship Status I Foreigner P Person of Indian origin	O Overseas citizen of India
	In case of Foreigner, country of Citizenship	
	Occupation details Private sector service Public sector/Govt. service	Business Professional
	Agriculturist Retired Housewife Stude	ent Others
(b)	In case of non individuals	Please select as applicable
	R Private Company U Public Company	D Body Corporate
	S Financial Institution N Non Government Organization	C Charitable Organization
(c)	Gross Annual Income - INR	
	Netwoth (Assets less liabilities) in INR	
(d)	In case of a Public Company, whether listed on a stock exchange Yes If yes, then indicate name of the stock exchange	No Please select as applicable
(e)	In case of Non-individuals	
	Does it have few persons or persons of the same family holding beneficial ownership and	control
	Yes	No Please select as applicable
	["Control": Control shall include the right to appoint majority of the directors or to control the manager by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their rights or shareholders agreements or voting agreements or in any other manner	
	"Beneficial owner" means the natural person who ultimately owns or controls the applicant is being conducted, and includes a person who exercises ultimate effective control over a juridical	and/or the person on whose behalf a transaction person]
(f)	Is the entity involved / providing any of the following services	Please select as applicable
	Foreign exchange, Money Changer Services Yes Gaming/Gambling/Lottery services (Casinos and Betting Syndicates) Yes	No No
	Money Lending, Pawning Yes	No
(g)	Whether the applicant or the applicant's authorised signatories/trustees/office bearers is (i) a politically exposed person Yes	□No
	(ii) related to a politically exposed person Yes	No
	[For definition of politically exposed person refer to guidelines issued under the Prevention of Money Lau	ndering Act (PMLA)]
(h)	Taxpayer identification Number in the country of residence	
17 ı/w	, the applicant, in the c	anacity of
	eby declare that what is stated above is true to the best of my/our information and belief.	
	Place	
	D D M M Y Y Y Y Date	Signature / Left Thumb Impression of Applicant (inside the box)

[Notification No. 26/2014][F.No.142/15/2013-TPL]

[Ashis Mohanty]

Under Secretary to Government of India

Note: - The principal rules were published vide Notification S.O. 969 (E), dated 26th March, 1962 and last amended by Income-tax (4th Amendment) Rules, 2014 vide Notification S.O. 997 (E), dated the 1st April, 2014.