

F.No. ADG(S)-1/ease of doing business_e-PAN/2017-18/Part
Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income-tax(Systems)

Notification 01 of 2021.

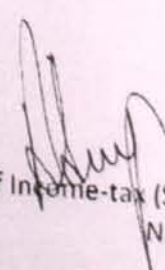
New Delhi, 08 Feb. 2021

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

In supersession of notification No. 7, dated 27/12/2018 and 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 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	Procedure for issue of permanent account number	Formats and standards for issue of permanent account number
1.	Assistant/Deputy Director of Income Tax (Systems) -1(5)	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).
2.		Electronic mode (ePAN)	Electronic document in PDF format with enhanced QR code (having demographic as well as biometric information)

2. The digital signature of class 2 or class 3 will be used for signing of e-PAN as per Information Technology Act, 2000 which provides for legal recognition of electronic records with digital signatures.


Director General of Income-tax (Systems)
New Delhi