

Additional instructions for Indian Corporate applicants:

1. Application for allotment of PAN through MCA Portal

With effect from February 1, 2017, a facility has been provided on the portal of Ministry of Corporate Affairs (MCA), i.e. www.mca.gov.in for the corporate applicants to apply for registration of a new company alongwith application for allotment of PAN & TAN by submitting their application using a common application form (i.e., SPICe-INC 32).

2. In view of this, for all domestic companies, applications for allotment of PAN (i.e. Form 49A) should be submitted at the MCA portal only, except for the following:

- (i) Domestic companies incorporated prior to February 1, 2017 and where PAN has not been applied;
- (ii) Domestic companies incorporated from February 1, 2017 onwards and where PAN has not been applied/allotted through Common application form (SPICeINC 32) of MCA;

3. How to apply for PAN for above exceptional cases of domestic companies:

- (i) Application for allotment of New PAN for the aforesaid domestic companies can only be submitted online using Digital Signature Certificate (DSC) at the DSC based paperless facility hosted by NSDL e-Gov at the following website

[\(https://tin.tin.nsdl.com/pan/form49Adsc.html\)](https://tin.tin.nsdl.com/pan/form49Adsc.html)
- (ii) PAN application by these companies will not be accepted through any other mode (i.e. TIN-FCs/PAN Centres & other paper mode facilities).

4. **Supporting Documents (To be uploaded by the applicants):**

Prior to February 1, 2017:	From February 1, 2017 onwards
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Proof of Identity (POI) / Proof of Address (POA)	Copy of Certificate of Incorporation.	Copy of Certificate of Incorporation.
Additional supporting documents prescribed	Declaration/Affidavit duly signed by authorised signatory stating	No Objection Certificate from Ministry of Corporate Affairs
Supporting For the domestic companies incorporated documents		
by ITD	reasons for not obtaining /applying PAN till date. For format click here	(MCA).

5. Application by foreign companies:

- (i) The above guidelines are applicable only for the domestic companies and will not be applicable for foreign companies.
- (ii) Foreign companies will be able to submit their applications through all the available modes as per the existing procedure.

6. Request for new PAN card or/and changes/correction in PAN Data

- There is no provision for submitting 'Request for new PAN Card or/and changes/correction in PAN Data' through MCA Portal.
- PAN Change request applications can be submitted at TIN Facilitation centres/PAN Centres or online through NSDL e-Gov website at www.tin-nsdl.com as per existing procedure.