



सत्यमेव जयते

आयकर महानिदेशालय (पद्धति)

DIRECTORATE GENERAL OF INCOME TAX (SYSTEMS)

मधुकर कुमार भगत, भा.रा.से.

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ITBA-PAN Instruction No.8

F.No. PDGIT(S)/ADG(S)-1/ITBA-PAN Instructions/0001/2016

Dated: 25.5.2018

To,

The Principal Chief Commissioners of Income-tax/ CCsIT

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneshwar/ Bareilly/Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/ Guwahati/Hubli/ Hyderabad/ Indore/ Jaipur/ Jalpaiguri/ Jodhpur/ Kanpur/ Kolkata/ Lucknow/Ludhiana/ Madurai/ Meerut/ Mumbai/ Nagpur/ Nashik/ Panaji/ Panchkula/ Patna/ Pune/Raipur/ Rajkot/ Ranchi/ Shimla/ Shillong/ Surat/ Thane/ Trichy/ Trivandrum/ Udaipur/Vishakhapatnam; and

The Principal Commissioner of Income-tax/CsIT/CsIT(Admn. & TPS)

Agra/ Bikaner/ Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/ Kolhapur/ Muzzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/ Vijayawada/ Delhi(Admn. & TPS)/ Mumbai(Admn. & TPS)/ Chennai(Admn. & TPS)/Ahmedabad(Admn. & TPS)/Bangalore(Admn. & TPS)/Bhopal(Admn. & TPS)/ Bhubaneshwar (Admn. & TPS)/ Kolkata(Admn. & TPS)/ Cochin(Admn. & TPS)/ Chandigarh(Admn. & TPS)/ Hyderabad(Admn. & TPS)/ Jaipur(Admn. & TPS)/ Kanpur(Admn. & TPS)/ Patna(Admn. & TPS)/ Pune(Admn. & TPS)/ Guwahati(Admn. & TPS)/ Nagpur(Admn. & TPS)/ Lucknow (Admn. & TPS).

Subject: Allotment of PAN to complete the assessment on AST system and uploading of appeal data on ITBA – Regarding.

Sir/Madam,

Please refer to the above subject, AIS Instruction number 56 dated 25.1.2006 and ITBA-PAN Instruction No. 4 dated 1.3.2016 on the subject matter of allotment of PAN in arrear demand cases.

2. Requests have been received from field formations for allotment of PAN, to enter and complete the assessment on AST system, uploading of outstanding demand on CPC (AO) portal and uploading appeal data on ITBA, in the case of assesses who are not available to apply for PAN or are unable to make PAN application.

3. The matter has been considered by the Directorate. In the computerised environment of ITBA every activity relating to assessment, raising of demand and payment of taxes is linked to obtaining of PAN. Non-availability of PAN in cases mentioned in para 2 above may delay the assessment, computation of demand and its realisation. Considering the above, **approval for extending the procedure laid down in AIS Instruction number 56 and ITBA-PAN Instruction number 4, is being granted in the following cases:-**

- (i) to enter and complete the assessment on assessment system and upload outstanding demand on CPC(AO) portal in the case of assesseees who are not available to apply for PAN or are unable to make PAN application; and
- (ii) upload appeal data on ITBA system for the above category of assesseees.

4. Requests for PAN allotment may be forwarded to the Directorate following the procedure defined in para 4 of the ITBA-PAN Instruction No. 4. The following links may be used to download the above instructions:-

Instruction No.	Path
AIS Instruction No. 56	Intranet ITAXNET → Resources → Downloads → Systems → Instructions – AIS → AIS Instruction No. 56 dated 25.1.2006
ITBA - PAN Instruction No. 4	Internet www.irs-officersonline.gov.in Home → Official Communique → Communication to CCITs and DGITs → Archive → Allotment of PAN in Arrear Demand Cases-reg. dated 3.3.2016

Yours faithfully,

sd/ -

(Madhukar Kumar Bhagat)
Addl. DGIT(S)-1,
New Delhi

Copy to:-

1. The P.P.S to Member(L), Member(Inv.), Member(IT & C), Member(Rev. & TPS), Member(A & J) and Member(Admn.), CBDT for information.
2. The P.S. to Pr. DGIT(S) for information.
3. The ADG(S)-2, ADG(S)-3, ADG(S)-4 and ADG(S)-5 for information.
4. The Web Manager, for www.irs-officersonline.gov.in website.

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