

आयकरनिदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
ए.आर. ए. सेटर, भूतल, झण्डेवालानएक्सटेंशन
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
नईदिल्ली/New Delhi-110055

F.No ADG(S)-1/PAN/2020-21/6177

ITBA-PAN INSTRUCTION No. 9

Dated: 25-03-2021

To,

All Principal Chief Commissioners of Income Tax,

Sir/Madam,

Sub: - Allotment of one PAN to two or more taxpayers- resolution regarding.

Instances of allotment of one PAN to two persons and in rare cases even to more than two persons have come to the notice of Directorate of Income-tax(Systems). In this regard the Directorate formulated a policy and the same was issued vide AIS Instruction No. 82 dated 21.06.2013 which stated that **“the person who has been allotted PAN earlier in time will be the actual owner of that PAN and the same will be retained by him and the person who has been inadvertently allotted the same PAN later in time, will have to obtain a new PAN by surrendering his wrongly allotted PAN”**.

2. However, application of the said instruction has resulted in some grievances. After considering the grievances raised and with the approval of Competent Authority the above instruction is partially modified as follows:-

S. No.	First PAN holder	Second PAN holder	Resolution
1.	Not filing ITR	filing ITR	First PAN holder will be allotted a new PAN as per existing procedure and second PAN holder will continue to retain the original PAN
2.	Not filing ITR	Not filing ITR	Existing procedure will be followed i.e. first allottee will retain the original PAN and second allottee will be given a new PAN
3.	Filed ITR for part years	Filed ITR for part years	To be resolved after gathering information with regard to the pending demands and refunds in respect to those returns filed, with the approval of ADG(System)-1

4.	Any other case not covered above	Resolution will be made after gathering information with regard to the pending demands and refunds in respect to the returns filed by the PAN holders, with the approval of ADG (System)-1.
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3. Therefore, it is requested that the field officers and RCCs may be directed to deal with such type of cases relating to allotment of one PAN to two or more taxpayers as per this instruction after proper analysis of PAN details along with examination of audit log of PAN under consideration.

Sanjai
28/03/21

(Sanjai Kumar Yadav)

Addl. DIT(S)-1,
O/o ADG(S)-1, New Delhi