

# PAN APPLICATION – NEW RULES

 **Effective From: 1 April 2026**

All TIN Facilitation Centres (TIN-FCs) and PAN Centres are informed that as per the **Income-tax (Amendment) Act, 2025** and **Income-tax (Amendment) Rules, 2026**, new rules have been introduced for **PAN card applications and corrections**.


These rules will come into force from **1 April 2026**.

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## 1 New PAN Application Forms

From **1 April 2026**, the following **new forms must be used**:

- **Form 093**
- **Form 094**
- **Form 095**
- **Form 096**
- **Revised PAN Change Request Form**

 The **file format and File Validation Utility (FVU)** have already been shared with all centres for system updates.

 **Old forms will not be accepted.**

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## 2 Aadhaar Not Allowed as Date of Birth Proof

**Aadhaar cannot be used as Date of Birth proof for PAN applications submitted through:**

- **Aadhaar e-KYC mode**
- **Scanned document mode**
- **Physical application mode**

This rule applies to:

- ✓ **New PAN applications**
  - ✓ **PAN correction requests**
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## 3 Mandatory Date of Birth Proof

Applicants must submit **one valid DOB proof document other than Aadhaar**.

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## 4 Accepted Date of Birth Documents

### For persons born on or after 1 October 2023

The following is **mandatory**:

- **Birth Certificate** issued by the authorized birth registration authority.
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### For persons born before 1 October 2023

Any **one of the following documents** containing **Name and Date of Birth** can be submitted:

- Birth Certificate
  - Indian Passport
  - Driving Licence
  - Voter ID Card
  - Pension Payment Order
  - Government issued Domicile Certificate
  - Marriage Certificate issued by Registrar of Marriages
  - 10th (Matriculation) Certificate / Mark Sheet
  - Photo ID card issued by Central or State Government
  - CGHS Photo Card / Ex-servicemen Health Card
  - Affidavit before a Magistrate stating Date of Birth
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## 5 Minor PAN Application

For **Minor PAN Card**, the following documents must be attached:

- **Minor Aadhaar Card**
  - **Date of Birth Proof of Minor**
  - **Parent Aadhaar Card**
  - **Parent PAN Card**
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## 6 Rejection Criteria

From **1 April 2026**, PAN application must be **rejected** if:

- ✗ Old forms **49A / 49AA / Old Change Request Forms** are submitted
- ✗ **Aadhaar is used as DOB proof**

In such cases, the centre must issue a **Rejection Memo with proper reason**.

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# 7 Important Instruction to PAN Centres

All **PAN centres and branches** must:

- ✓ Inform staff and operators
- ✓ Update software systems with new forms
- ✓ Train staff on the new rules
- ✓ Ensure correct documents are collected

This will help **avoid application rejection and delays**.

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✓ All centres are requested to strictly follow these new guidelines from 1 April 2026.