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**eBIZ - THE COMPLETE G2B PORTAL**

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**DEPARTMENT OF INDUSTRIAL POLICY & PROMOTION  
GOVERNMENT OF INDIA**

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**As-Is Process Maps for  
Issue of Permanent Account Number under Income Tax Act, 1961  
Central Board of Direct Taxes, Government of India**

**Document Reference: Gol-IV**

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**Version 1.0**

As-Is Map Version 1.0	eBiz
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

## Table of Contents

1	Executive Summary .....	1
2	Introduction .....	2
3	Description of the Service.....	3
4	Description of the As-Is Process .....	4
	Process 1.1: Initiate request for PAN.....	5
	Process 1.2: Perform Application Processing .....	6
	Process 1.3: Issue PAN Card.....	8
5	Description of the IT Infrastructure .....	9
	Appendix I: Form 49A Details .....	10
	Appendix II: Category of Applicants.....	10
	Appendix III : List of eBiz Services .....	11

As-Is Map Version 1.0	eBiz
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

## 1 Executive Summary

eBiz is a significant initiative sponsored by Department of Industrial Policy and Promotion (DIPP), Government of India that seeks to establish a **one stop shop portal for all the G2B services** offered across the entire business life-cycle. The essence of eBiz is the creation of a **business-friendly environment** through a **service-oriented approach** to the needs of investors, industries and businesses.

The project involves **Integration with the departments** that interface with the business community across the three levels viz., Central, State and Local body. The eBiz portal, while allowing business entities to transact with the government departments over the Internet also serves as a delivery channel for the department to offer their services online in a secure and transparent manner.

A pilot for the proposed project is conceived covering 25 services (Refer Appendix III), which include 14 services at the Central Government level and 11 services in each of the four states viz., Andhra Pradesh, Haryana, Maharashtra, and Uttar Pradesh.

The conceptualization of the eBiz pilot project involves “As-Is” and “eBiz enabled” process mapping for the identified list of 25 services and assessment of Functional Requirements using which, an RFP for the pilot project will be floated by DIPP. Going forward, the scope of eBiz shall be extended to include all the G2B services across the Central and State Government departments.

This document covers the “As-Is” process map for the **Issue of Permanent Account Number under Income Tax Act, 1961** by the Central Board of Direct Taxes, Government of India.

As-Is Map Version 1.0	eBiz
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

## 2 Introduction

The Central Board of Direct Taxes (CBDT) is a statutory authority functioning under the Central Board of Revenue Act, 1963. The officials of the Board in their ex-officio capacity also function as a Division of the Ministry dealing with matters relating to levy and collection of direct taxes and formulation of policy concerning administrative reforms and changes for the effective functioning of Income-tax Department.

The Central Board of Direct Taxes consists of a Chairman and following Members:

- ♣ Chairman
- ♣ Member (Income-Tax)
- ♣ Member (Investigation)
- ♣ Member (Audit and Judicial)
- ♣ Member (Legislation)
- ♣ Member (Personnel)
- ♣ Member (Revenue and Audit)

The Chairman and Members of Central Board of Direct Taxes are assisted by Joint Secretaries, Directors, Deputy Secretaries, Under Secretaries and ministerial staff to carry out their day-to-day functions. The CBDT monitors the functioning of field offices/field formations which comprises of following:

- ♣ Chief Commissioners/Commissioners of Income-tax
- ♣ Director General(Inv.)/Directors of Income-tax (Inv.)
- ♣ Director General (Exemption)/Director of Income-tax (Exemption)
- ♣ Director General (Foreign Tax)/Director of Income-tax(Foreign Tax)
- ♣ Commissioners of Income-tax (Appeals)
- ♣ Commissioners of Income-tax (Judicial)
- ♣ Commissioner of Income Tax (Computer Operations)
- ♣ Commissioner of Income Tax (Audit).
- ♣ Commissioner of Income Tax (Judicial).
- ♣ Commissioner of Income Tax (CIB).
- ♣ Commissioner of Income Tax (Departmental Representative), Income Tax Settlement Commission.
- ♣ Commissioner of Income Tax (Departmental Representative), Income Tax Appellate Tribunal.

To monitor the day-to-day functioning of field formations, the CBDT is assisted by the following attached offices/Directorates:

- ♣ Directorate of Income-tax (IT)
- ♣ Directorate of Inspection (Audit)

As-Is Map Version 1.0	<b>eBiz</b>
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

- ♣ Directorate of Inspection (Research, Statistics and Public Relation)
- ♣ Directorate of Organization & Management Services
- ♣ Directorate of Inspection (Vigilance)
- ♣ Directorate of Income-tax (Systems)
- ♣ Directorate of Income-tax (Infrastructure)
- ♣ Director General (Vigilance)/Director of Income Tax (Vigilance)
- ♣ Director General of Income-tax (Training)

### **3 Description of the Service**

The Permanent Account Number (PAN) is a ten-digit alphanumeric number, issued in the form of a laminated card, by an Assessing Officer of the Income Tax Department. A typical PAN is AFRPP4439T.

It is compulsory to quote PAN in all documents pertaining to economic or financial transactions notified from time-to-time by the Central Board of Direct Taxes. Some such transactions are sale and purchase of immovable property or motor vehicle or payments to hotels for bills or payments in cash in connections with travel to any foreign country, obtaining a telephone or cellular telephone connection or for making a time deposit with a Bank or Post Office or depositing cash in a Bank, etc.

It is statutory responsibility of a person receiving document relating to economic or financial transactions notified by the CBDT to ensure that PAN has been duly quoted in the document.

All existing assesses or taxpayers or persons who are required to furnish a return of income, even on behalf of others, must obtain PAN. Some such persons are Individuals, Companies, Partnership Firms, HUFs, Trusts or Representative assesses.

Initially the entire process of PAN issuance including front office and back office activities was done by the Income Tax department. Tax payers across the country had to contact their nearest Income Tax office to obtain a copy of the application form for the issuance of a PAN number. The tax payer would then fill the application form and submit it to the income tax department. This system of PAN issuance puts immense amount pressure on the limited resources of the Income Tax department which was resulting into significant amount of delays in issuance of PAN. A part of this activity, accepting the forms application forms and the printing and issue of the cards has been outsourced to UTI Investor Services Ltd (UTIISL).

#### 4 Description of the As-Is Process

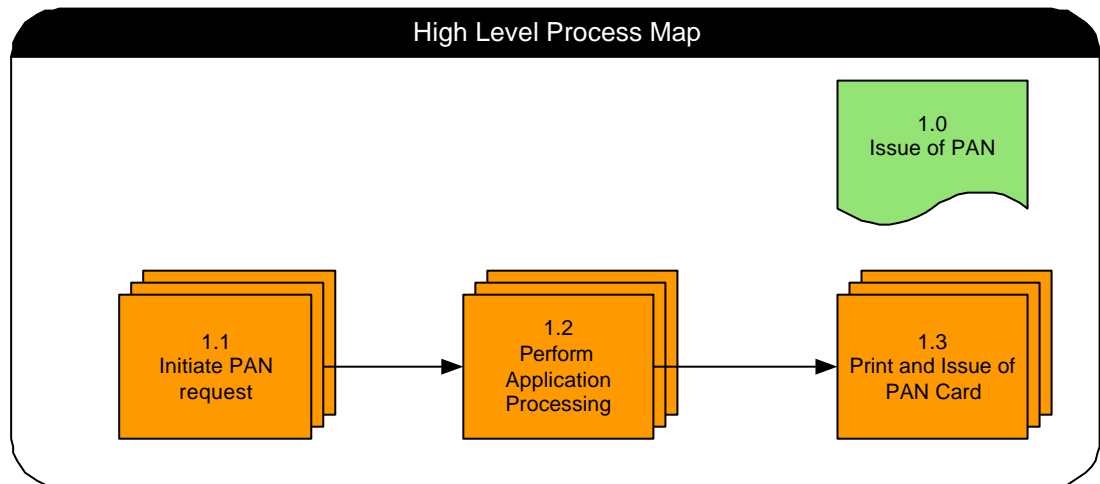
The Issue of the Permanent Account Number process begins when a tax payer approaches a PAN Service Centers (PSCs) setup by UTIISL across the country and is completed when the PAN card is issued to the applicant. The department uses Assessee Information System (AIS), an application developed by TCS, for all its activities relating to issuance of PAN.

The PAN issuance broadly involves the following activities:

- Process 1.1 : Initiate request for PAN
- Process 1.2 : Perform Application Processing
- Process 1.3 : Issue of PAN Card

The following diagram gives a high level overview of the sub-processes involved in the issue of the PAN number. The detailed description of the activities involved in each of the sub-processes is given in the subsequent sections.

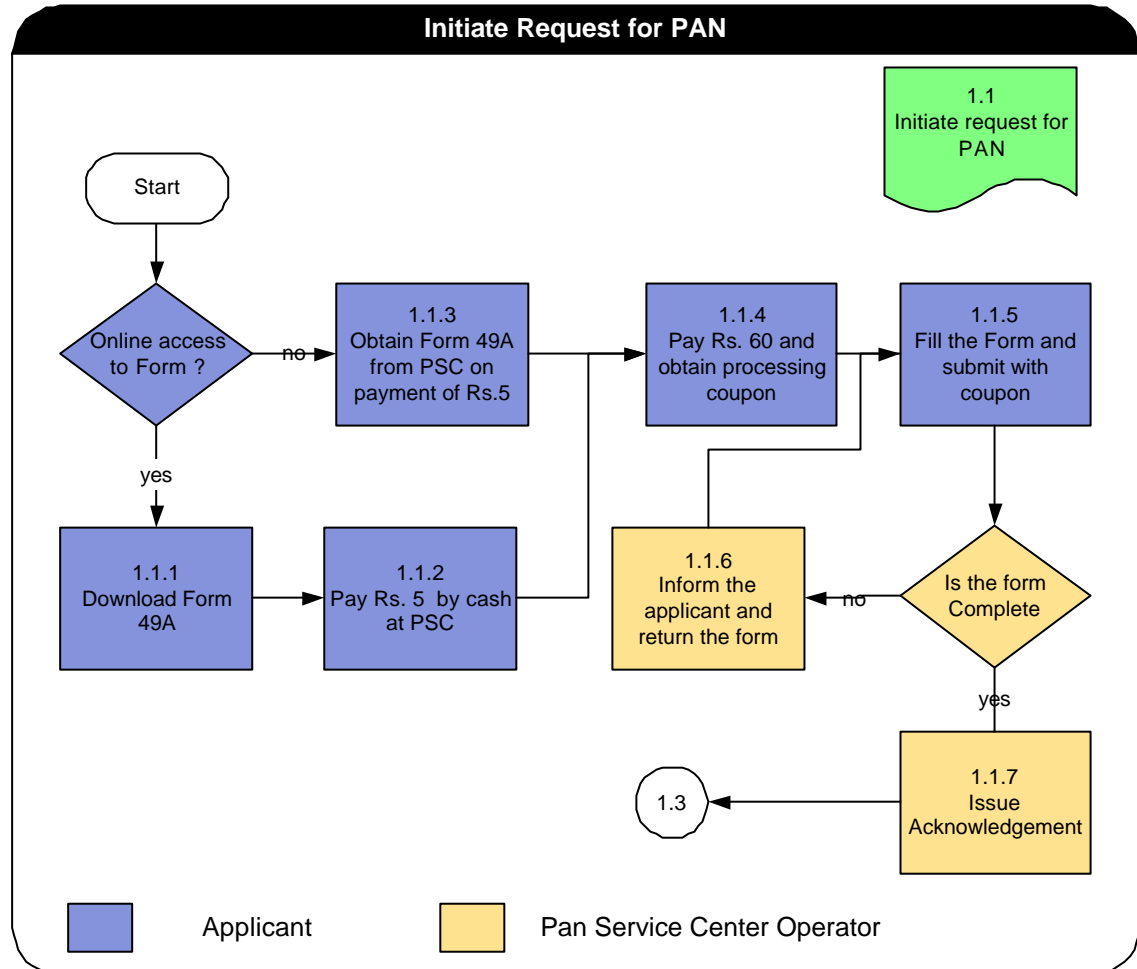
Diagram 1



### Process 1.1: Initiate request for PAN

The following process map (Diagram 2) depicts in detail the steps followed for the initiation of the request for the Permanent Account Number.

Diagram 2



The process begins when an individual/ company/ firm/ trusts/ HUF approaches a PAN service center to apply for a PAN number. The applicant can obtain the Application Form 49A (Refer Appendix I) on payment of Rs. 5 at the PAN Service center. The application can also be downloaded from UTIISL site <http://www.pancard.utiisl.co.in>. In case the downloaded version of the application form is used, the applicant has to pay Rs. 5 as the cost of the form at the time of submission of the completed application form. The applicant fills the application form and attaches the following documents as required by the category of the applicant (Refer Appendix II)

The applicant has to affix the application form with processing coupons. The processing coupons can be obtained from the Pan Service center on payment of cash. The applicant thereafter submits the application form to the PSC. The PSC operator checks for the completeness of the application and the required attachments and thereafter issues a manual acknowledgement of receipt of application.

The acknowledgment receipt is printed on the second page of the Form 49A. It contains the application serial number, date of receipt, processing coupon number, proof of identity, proof of

address and the PAN Service center code. The applications are filed and batched daily (End of Day) by the PSC to the respective PAN Data Center (PDC).

UTIISL has setup five PAN Data Centers (PDC) one each at:

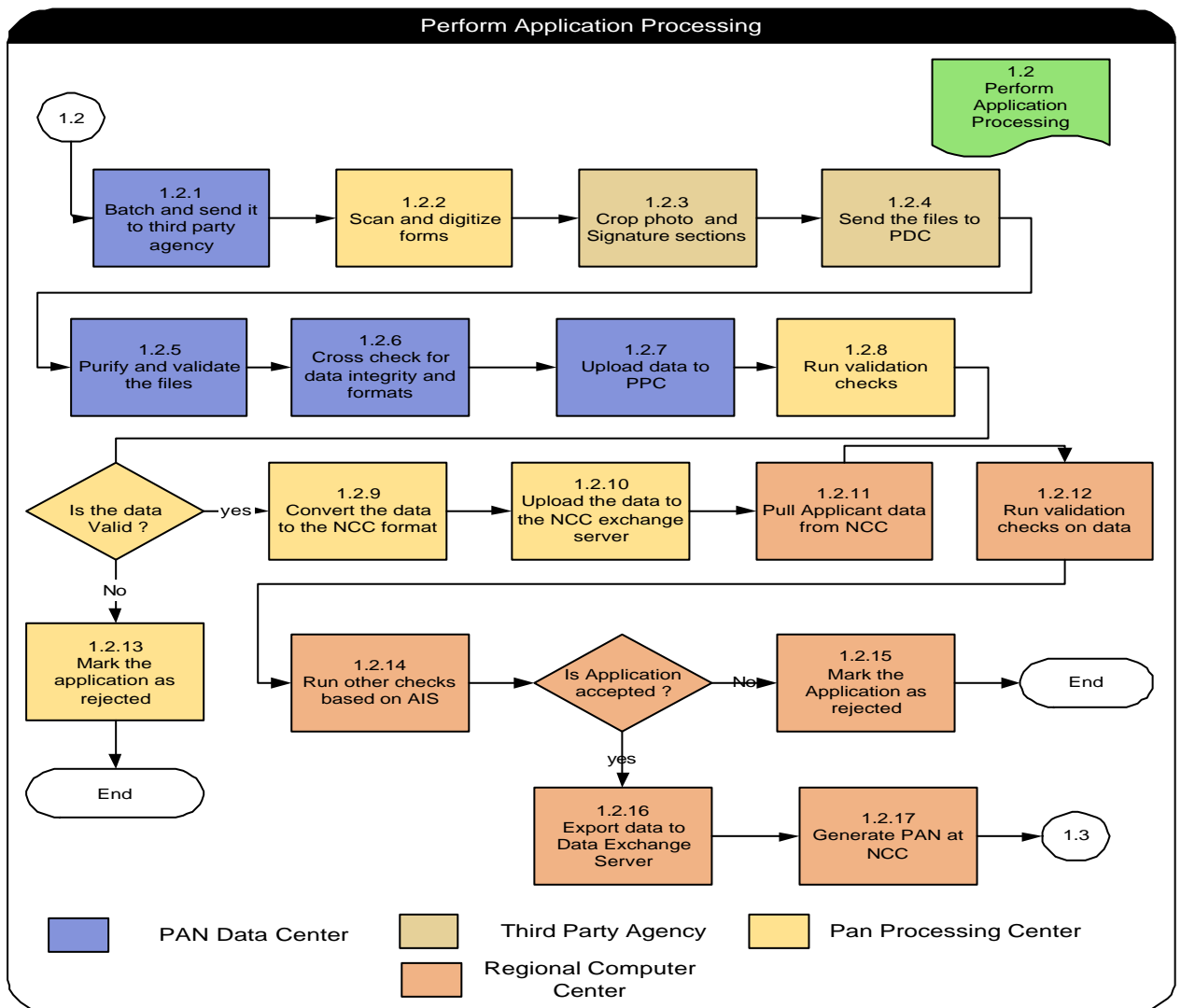
- New Delhi, Mumbai, Kolkata, Chennai, Hyderabad

There are a total of 501 PAN Service centers in India; each one of them is associated with one PDC depending on the geographic location.

**Process 1.2: Perform Application Processing**

Once the application for PAN is received by the PDC, the next step is the processing of the application. The following process map (Diagram 3) depicts in detail the steps followed for the application processing.

Diagram 3



As-Is Map Version 1.0	eBiz
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

On receipt of the application from the PAN Service Center, the PAN Data Center (PDC) passes them on to a Third Party Agency (TPA). The TPA is responsible for:

- Entry of the data in form 49A into the software application.
- Scan the form and store it into a suitable application like document management system.
- Cropping the photograph and the signature.

After the completion of the above activities, the TPA sends all the data to the PDC, the PDC uploads the files into its application system. The PDC then validates and verifies all the data that has been transferred to it by the TPA before uploading the same to the PAN Processing Center (PPC) database.

PAN Processing Center (PPC) is the central data repository of UTIISL (Mumbai - Belapur). At the PPC data is again verified and is converted into the file format as specified by the NCC and uploaded to the NCC server. The files exported to the data exchange servers are named with a set naming convention so that it is clear from the name of the file which regional computer center (RCC) should import it.

At NCC a data exchange server acts as the gateway for the files coming in from UTIISL PPC. The server has leased line connectivity to the PPC and is also connected to the Income Tax department intranet. All the data exchange between UTIISL and NCC happens through this server.

Once the files from UTIISL reach the data exchange server at NCC, the Regional Computer Centers (RCC) of IT tax department import their respective files. There are 36 RCC spread across the country each catering to its respective Income Tax offices in the geographic area of jurisdiction. The RCC on receipt of the data verifies for completeness of the data and performs an extensive search of its database to check for credentials of the applicant using the department's IT backend system (AIS). The RCC also verifies if the applicant has already been allotted a PAN number earlier using phonetic search engines. The application is rejected if the applicant is found to have a PAN number.

Once the RCC is satisfied by the application it requests the NCC to generate the PAN and exports five 'Core Fields' and one additional field (Correspondence Address) of the application to the NCC database. The core fields of the application include:

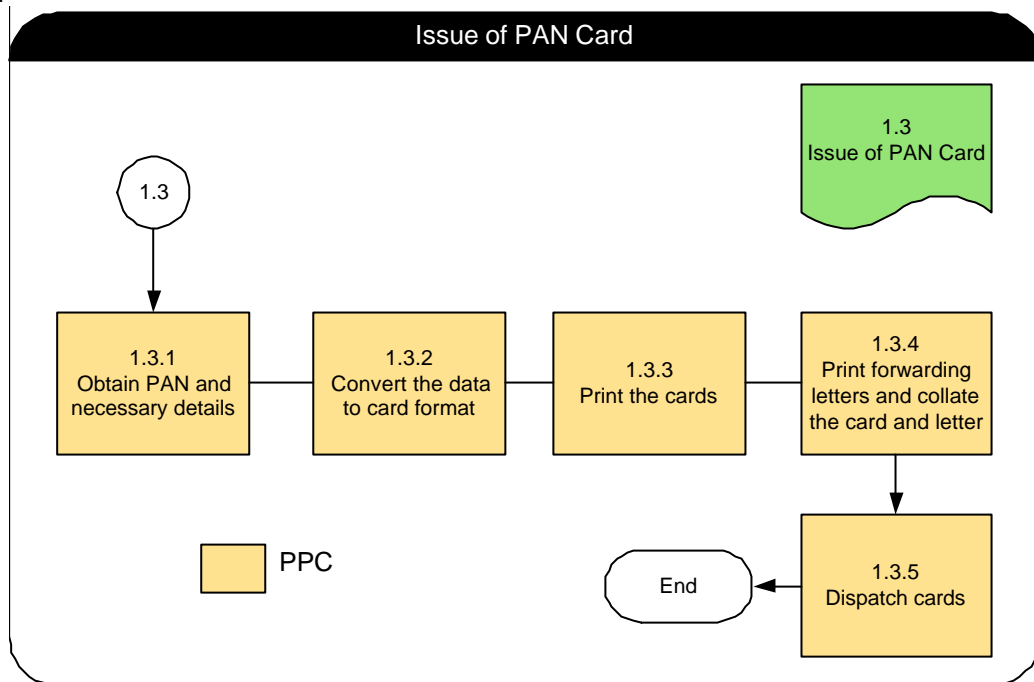
- Name
- Address
- Father's name
- Status of the applicant
- Date of Birth/ Incorporation

PAN is a random number that is generated by AIS, hosted at the NCC. The database at the NCC acts as the central repository for unique PAN numbers and associated data. Once the PAN is generated, the RCC imports the data in flat file format and export it back to the data exchange server of the NCC. The PPC then imports the data from the data exchange server and converts it into the card file format so that it can be sent for card printing

### Process 1.3: Issue PAN Card

The following process map (Diagram 4) illustrates the various steps involved in the Issue of the PAN card.

Diagram 4



Once the data has been converted into the format required for card printing the files are sent for printing. The cards are printed into the format as specified by the IT department and verified with reference to the imaged documents. Thereafter a forwarding letter is printed and dispatched along with the card to the applicant by the 10<sup>th</sup> day.

As-Is Map Version 1.0	<b>eBiz</b>
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

## 5 Description of the IT Infrastructure

The application used by the department for maintaining PAN numbers and the relevant profiles of the tax payees is called Assessee Information System (AIS) developed by TCS. The Application is developed in Developer 2000(D2K) and the backend database is Oracle (Oracle 8.1 in 3 RCC's and Oracle 7.3 in 33 RCC'S). The PPC (Pan Processing centre) of UTILSL uploads the Pan Application details (Form 49A) to the Data Exchange Server (LINUX Environment) at NCC. The PPC of UTILSL is in Mumbai (Belarpur) and connected to NCC using 2 Mbps leased lines. The Data Exchange server is Zeon machine with 2 Giga Hertz processing speed. The uploaded files are pulled by the respective RCC's using the AIS Application. There are 36 RCC'S in India which are connected to NCC. 3 RCC'S (Delhi, Mumbai, Chennai) have HP-UNIX as operating system running on HP 9000 N Class Machine. Rest 33 RCC'S have IBM AIX running on IBM RS-500 F-40/50.

The AIS Application has a two-tier Architecture and distributed database. 3 RCC's (Delhi, Mumbai, Kolkata) are connected to the NCC using Leased Lines of 2Mbps and rest 33 are connected using 64Kbps leased line. The AIS Application stores all the details of Form 49 A and performs many verification and validation checks. The AIS Application is invoked at the RCC. The Application sends five core fields (Name, Fathers Name, date of Birth, Status and Sex) with one additional correspondence address details to NCC. The PAN is generated at the NCC using the AIS Application. The NCC Server which generates the PAN is an IBM RS-5000 F-40/50 Make. The structure of the PAN is given below:

E.g

Sample PAN Number: AECPR0064D

- Fourth digit is Status – P ( Individual)
- Fifth digit is the first character of Surname
- Last Digit is the Check Digit

After processing of the details at RCC, the application uploads the PAN details on the Data Exchange Server at NCC. These files are pulled by PPC for further processing and the cards are printed.

As-Is Map Version 1.0	eBiz
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

### Appendix I: Form 49A Details

#### Form 49A

S. No.	Form 49A Field name & description
1.	Area Code
2.	Area Type
3.	Range Code
4.	AO No.
5.	Full Name
6.	Name to be printed on the card
7.	Have you ever been known by another name?
8.	Address
9	Name of Office
10	Name of Premises/ Building/ Village
11	Street/Road/lane/post office
12	Area/ Locality/Taluka/ Sub-Division
13	Town/ City/ District
14	State/ Union Territory
15	PIN code
16	Tel No.
17	Status of the applicant
18	Date of Incorporation/ Agreement/ Partnership or Trust Deed/ Formation of Body
19	If you are engaged in a business / profession, indicate nature of business or profession and fill in the relevant code
20	Name of representative Assessee
21	Address: Flat/ Door/ Block No.
22	Street/Road/lane/post office
23	Area/ Locality/Taluka/ Sub-Division
24	Town/ City/ District
25	State/ Union Territory
26	PIN code

### Appendix II: Category of Applicants

Category	Documents Required
Individual	<p>Identity proof: Copy of school leaving certificate or matriculation certificate or degree of a recognized educational institution or depository account or credit card bank account or water bill or ration card or property tax assessment order or passport or voter identity card or driving license or certificate of identity signed by a Member of Parliament or Member of Legislative assembly or Municipal Councilor or a Gazetted Officers, as the case may be.</p> <p>Address Proof: Copy of electricity bill or telephone bill or depository account or credit card or bank account or ration card or employer certificate or passport or voter identity card or property tax assessment order Legislative Assembly or Municipal Councilor or Gazetted Officer, as the case may be.</p> <p>Incase of a person being a minor, any documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity and</p>

As-Is Map Version 1.0	<b>eBiz</b>
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

Category	Documents Required
	address.
HUF	For proof of identity and address, any document prescribed in the case of individuals in respect of Karta of the HUF.
Company	Copy of Certificate or Registration issued by Registrar of Companies.
Firms	Copy of Certificate of Registration issued by the Registrar or Copy of Partnership Deed.
AOP(Trusts)	Copy of the Trust deed or Copy of Certificate of Registration Number issued by Charity Commissioners.
AOP/BOI/Local Authority/ Artificial Juridical Person	Copy of Agreement or Copy of Certificate or Registration Number issued by Charity Commissioners or Registrar of Co-operative Society or any other Competent Authority or any other document originating from any Central or State Government Department establishing Identity and Address of such person.

### Appendix III : List of eBiz Services

S. No.	Name of the Service	Department	Document Reference
<b>Government of India</b>			
1	Issue of Name Availability Letter under the Companies Act, 1956	Department for Company Affairs	Gol-I
2	Issue of Certificate of Incorporation under the Companies Act, 1956		Gol-II
3	Issue of Certificate for Commencement of Business under the Companies Act, 1956		Gol-III
4	<b>Issue of Permanent Account Number under the Income Tax Act, 1961</b>	Central Board of Direct Taxes	<b>Gol-IV</b>
5	Filing of Returns by Companies under the Income Tax Act, 1961		Gol-V
6	Excise Tax registration under the Central Excise Act, 1944	Central Board of Excise and Customs	Gol-VI
7	Filing Monthly Returns under the Central Excise Act, 1944		Gol-VII
8	Service Tax Registration under the Central Excise Act, 1944		Gol-VIII
9	Filing Half-yearly Service Tax Returns under the Central Excise Act, 1944		Gol-IX
10	Issue of Industrial Entrepreneur Memoranda under the Industries (Development and Regulation) Act, 1951	Department for Industrial Policy and Promotion	Gol-X
11	Issue of Industrial License under the Industries (Development and Regulation) Act, 1951		Gol-XI

As-Is Map Version 1.0	<b>eBiz</b>
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

S. No.	Name of the Service	Department	Document Reference
12	Issue of Importer Exporter Code under the Foreign Trade(Development and Regulation) Act, 1992	Directorate General of Foreign Trade	GoI-XII
13	Filing of FC-GPR under the Foreign Exchange Management Act, 1999	Reserve Bank of India	GoI-XIII
14	Application for Environmental Clearance under the Environment (Protection) Act, 1986	Ministry for Environment and Forests	
<b>Andhra Pradesh</b>			
15	Registration under Andhra Pradesh General Sales Tax Act, 1957 and Central Sales Tax Act, 1956	Commercial Taxes Department	AP-I
16	Filing of Returns under the Andhra Pradesh General Sales Tax Act, 1957		AP-II
17	Provisional Registration of SSI unit under the Industries (Development and Regulation) Act, 1951	Commissionerate of Industries	AP-III
18	Permanent Registration of SSI unit under the Industries (Development and Regulation) Act, 1951		AP-IV
19	Registration under the Andhra Pradesh Shops and Establishment Act,1988	Commissionerate of Labour	AP-V
20	Registration and Grant of License under the Factories Act, 1948	Department of Factories	AP-VI
21	Filing of Annual Returns under the Factories Act, 1948		AP-VII
22	Payment of Property Tax under the Hyderabad Municipal Corporation Act, 1955	Municipal Corporation of Hyderabad	AP-VIII
23	Consent For Establishment under the Water Act, 1974 and the Air Act, 1981 for SSI units not falling under the highly polluting categories	Andhra Pradesh Pollution Control Board	AP-IX
24	Application and sanction of new electric power connection	Central Power Distribution Company of Andhra Pradesh Limited	AP-X
<b>Haryana</b>			
25	Registration under the Haryana Value Added Tax Act, 2003 and Central Sales Tax Act, 1956	Excise and Taxation Department	HY-I
26	Filing of Returns under Haryana Value Added Tax Act, 2003		HY-II
27	Provisional Registration of SSI unit under the Industries (Development and Regulation) Act, 1951	Department of Industries	HY-III
28	Permanent Registration of SSI unit under the Industries (Development and Regulation) Act, 1951		HY-IV
29	Registration under the Punjab Shops and Commercial Establishments Act, 1958	Labour Department	HY-V
30	Registration and Grant of license under Factories Act, 1948	Office of Chief Inspector of Factories	HY-VI
31	Filing of Annual Returns under the Factories Act, 1948		HY-VII
32	Payment of Property Tax under the Haryana Municipal Act, 1973	Gurgaon Municipal Council	HY-VIII
34	Consent For Establishment under Water Act, 1974 and Air Act, 1981	Haryana State Pollution Control Board	HY-IX

As-Is Map Version 1.0	eBiz
Department: Central Board of Direct Taxes , Government of India	
Service: Issue of Permanent Account Number under Income Tax Act,1961	

S. No.	Name of the Service	Department	Document Reference
33	Application and sanction of electric power connection	Dakshin Haryana Bijli Vitran Nigam Limited	HY-X
<b>Maharashtra</b>			
35	Registration Under Bombay Sales Tax Act 1959 and Central Sales Tax Act, 1956	Sales Tax Department	MH-I
36	Filing of Returns under the Bombay Sales Tax Act 1959		MH-II
37	Provisional Registration of SSI unit under the Industries (Development and Regulation) Act, 1951	Industries Department	MH-III
38	Permanent Registration of SSI unit under the Industries (Development and Regulation) Act, 1951		MH-IV
39	Registration under Bombay Shops and Establishments Act, 1948	Industry, Energy and Labour Department	MH-V
40	Registration and Grant of license under the Factories Act, 1948	Department of Industrial Safety and Health	MH-VI
41	Filing of Annual Returns under the Factories Act, 1948		MH- VII
42	Payment of Property Tax under the Mumbai Municipal Corporation Act, 1988	Thane Municipal Corporation	MH- VIII
43	Consent For Establishment for units in the Green Category under the Water Act, 1974 and Air Act, 1981	Maharashtra Pollution Control Board	MH- IX
44	Sanction for a New Power Connection	Maharashtra State Electricity Board	MH- X
45	Permission to charge the line	Public Works Department	MH-XI

Note:

1. Due to the process linkages dealer registration under the respective state sales tax act and the Central Sales Act has been considered as a single service.
2. SSI refers to Small Scale Industry
3. Permission to charge the line is specific to the state of Maharashtra. This is obtained during the process of obtaining a new power connection from Maharashtra State Electricity Board.