

**Finance Act, 1995**

**Section 30 - Substitution of New Section for Section 139a**

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For section 139A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of July, 1995, namely :-

'139A. Permanent account number. - (1) Every person, -

(i) if his total income or the total income of any other person in respect of which he is assessable under this Act during any previous year exceeded the maximum amount which is not chargeable to income tax; or

(ii) carrying on any business or profession whose total sales, turnover or gross receipts are or is likely to exceed fifty thousand rupees in any previous year; or

(iii) who is required to furnish a return of income under sub-section (4A) of section 139,

and who has not been allotted a permanent account number shall, within such time, as may be prescribed, apply to the Assessing Officer for the allotment of a permanent account number.

(2) The Assessing Officer may also allot to any other person by whom tax is payable, a permanent account number.

(3) Any person, not falling under sub-section (1) or sub-section (2), may apply to the Assessing Officer for the allotment of a permanent account number and, thereupon, the Assessing Officer shall allot a permanent account number to such person forthwith.

(4) For the purpose of allotment of permanent account numbers under the new series, the Board may, by notification in the Official Gazette, specify the date from which the persons referred to in sub-sections (1) and (2) and other persons who have been allotted permanent account numbers and residing in a place to be specified in such notification, shall, within such time as may be specified, apply to the Assessing Officer for the allotment of a permanent account number under the new series and upon allotment of such permanent account number to a person, the permanent account number, if any, allotted to him earlier shall cease to have effect :

Provided that the persons to whom permanent account number under the new series has already been allotted shall not apply for such number again.

(5) Every person shall -

(a) quote such number in all his returns to, or correspondence with, any income-tax authority;

(b) quote such number in all challans for the payment of any sum due under this Act;

(c) quote such number in all documents pertaining to such transactions as may be prescribed by the Board in the interests of the revenue, and entered into by him :

Provided that the Board may prescribe different dates for different transactions or class of transactions or for different class of persons;

(d) intimate the Assessing Officer any change in his address or in the name and nature of his business on the basis of which the permanent account number was allotted to him.

(6) Every person receiving any document relating to a transaction prescribed under clause (c) of sub-section (5) shall ensure that the permanent account number has been duly quoted in the document.

(7) No person who has already been allotted a permanent account number under the new series shall apply, obtain or possess another permanent account number.

(8) The Board may make rules providing for -

(a) the form and the manner in which an application may be made for the allotment of a permanent account number and the particulars which such application shall contain;

(b) the categories of transactions in relation to which permanent account numbers shall be quoted by every person in the documents pertaining to such transactions;

(c) the categories of documents pertaining to business or profession in which such numbers shall be quoted by every person.

Explanation : For the purposes of this section, -

(a) "Assessing Officer" includes an income-tax authority who is assigned the duty of allotting permanent account numbers;

(b) "permanent account number" means a number which the Assessing Officer may allot to any person for the purpose of identification and includes a permanent account number allotted under the new series;

(c) "permanent account number under the new series" means a permanent account number having ten alphanumeric characters and issued in the form of a laminated card.'.

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