

**Notes:**

1. In S. No. 1(A), the first, middle and last name shall be provided in full without any abbreviations.
2. If Aadhaar contains initials in name, then full/expanded name has to be filled in S.No. 1 (A) along with name as per Aadhaar in 1 (B).
3. The address shall contain
  - i. Country/Region
  - ii. Flat/Door/Building
  - iii. Road/Street/ Block/Sector
  - iv. PIN/ZIP Code
  - v. Post Office
  - vi. Area/locality
  - vii. District
  - viii. State
4. In S. No. 7, please select any one -
  - (i) *Resident*
  - (ii) *Non-resident*
  - (iii) *Resident but not ordinarily resident.*
5. In Part E, in case of persons referred to in section 303(1)(b) or Non-resident Indian or Resident but not ordinarily resident, it is mandatory to provide details of Representative Assessee having Indian address.
6. Please refer to the instructions (as specified in Rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
7. With respect to S.No. 23 & 24, following documents shall be provided as annexures (as applicable), namely:

<b>Annexure</b>	<b>Particulars</b>
A-1	Proof of Identity
A-2	Proof of Address
A-3	Proof of Date of Birth

8. Some of the information in the form would be pre-filled to the extent possible.
9. Please refer to the guidelines issued by Director General of Income Tax (Systems) in this behalf.

**GUIDELINES FOR FILLING FORM No. 93 (For an Individual being a citizen of India)**

- a) Form to be filled legibly in BLOCK LETTERS and preferably in **BLACK INK. Form should be filled in English only.**
- b) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.
- c) All applicants (including minor, mentally ill, unsound mind) should affix two recent colour photographs with white backgrounds (size 4.5 cm x 3.5 cm) in the space provided on the form. The photographs should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.
- d) Signature / Left hand thumb impression should be provided **across the photo** affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on form. The photograph affixed on right side of the form should be clear and without any mark.
- e) Signature /Left hand thumb impression of applicant or Representative Assessee should be **within the box** provided on last page of form.
- f) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or an Oath Commissioner or a Gazetted Officer under official seal and stamp.
- g) At the time of applying for PAN, the applicant shall submit Proof of Identity (PoI), Proof of Address (PoA) and Proof of Date of birth (PoDoB).
- h) Providing Identity proof and Address proof of Representative Assessee are mandatory, if applicable.
- i) Further instructions for filling up Form No. 93 (Individual) are as below:

S. No.	Part A: Personal Information																																																																																																																																																																																																																																																																																																																																																																									
1	Name & Name as per Aadhaar	<p>Name on Aadhaar is RAVIKANT, it should be written in S. No. 1 B as:</p> <table border="1"> <tr><td>R</td><td>A</td><td>V</td><td>I</td><td>K</td><td>A</td><td>N</td><td>T</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> <p>Name on Aadhaar is SURESH SARDA, it should be written in S. No. 1 B as:</p> <table border="1"> <tr><td>S</td><td>U</td><td>R</td><td>E</td><td>S</td><td>H</td><td>S</td><td>A</td><td>R</td><td>D</td><td>A</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> <p>Name on Aadhaar is POONAM RAVI NARAYAN, it should be written in S. No. 1 B as:</p> <table border="1"> <tr><td>P</td><td>O</td><td>O</td><td>N</td><td>A</td><td>M</td><td>R</td><td>A</td><td>V</td><td>I</td><td>N</td><td>A</td><td>R</td><td>A</td><td>Y</td><td>A</td><td>N</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> <p>Name on Aadhaar is M.S. KANDASWAMY (MADURAI SOMASUNDRAM KANDASWAMY), it should be written in S. No. 1 B as:</p> <table border="1"> <tr><td>M</td><td>S</td><td>K</td><td>A</td><td>N</td><td>D</td><td>A</td><td>S</td><td>W</td><td>A</td><td>M</td><td>Y</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table> <p>Name to be written in S. 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No. 1 A along with Aadhaar name in S. No. 1 B.                  (iv) <b>Aadhaar name will be printed on the PAN card.</b>                  (v) For exempt categories, initials in the first and the last name are not allowed.</p>	R	A	V	I	K	A	N	T																	S	U	R	E	S	H	S	A	R	D	A																							P	O	O	N	A	M	R	A	V	I	N	A	R	A	Y	A	N																																			M	S	K	A	N	D	A	S	W	A	M	Y																																																																							R	A	V	I	K	A	N	T										S	U	R	E	S	H																													S	A	R	D	A													P	O	O	N	A	M												R	A	V	I														N	A	R	A	Y	A	N											M	A	D	U	R	A	I											S	O	M	A	S	U	N	D	R	A	M							K	A	N	D	A	S	W	A	M	Y							
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4	Aadhaar Number	Aadhaar number is mandatory except for exempt category. Every Person who possesses Aadhaar shall mandatorily quote Aadhaar in the application.																																																																																																																																																																																																																																																																																																																																																																								
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6	Office Address	(i) It is an optional field except in case of Sole proprietor. (ii) If office address is selected as address for communication, then proof of office address is mandatory.																																																																																																																																																																																																																																																																																																																																																																								
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9	Taxpayer Identification Number (TIN) in the Country of Residence (if any)	It is an optional field.																																																																																																																																																																																																																																																																																																																																																																								

