New Delhi, 1ᵗʰ Ap 2026

Subject: - Order for specifying Forms and procedures in relation to furnishing Application for PAN Correction under Rule 158(12) of Income -tax Rules, 2026 read with Section 262(4) of Income-tax Act, 2025

In exercise of the powers conferred by Rule 158(12) of the Income-tax Rules, 2026, the Director General of Income-tax (Systems), specifies the following Application Forms in respect of correction of PAN alongwith related procedure and guidelines, as under: -

a) PAN holders are required to fill the following Forms for Changes or Correction in PAN Data
   i.   PAN CR-01: Request For Changes or Correction in PAN Data [For an Individual]
   ii. PAN CR-02: Request For Changes or Correction in PAN Data [For Non-Individual]

b) The PDF format of the Forms for Changes or Correction in PAN Data, along with the related guidelines, is attached at Annexure-I.

c) The Forms can be submitted physically in the PAN Centres of M/s UTIITSL/ M/s Protean eGov or online through their websites.

2.   This order shall apply with effect from 01.04.2026.

(Manu Malik)
Director General of Income-tax (Systems) ,Delhi

Encl.: Annexure-I

Recent colour photograph of the applicant (4.5 cm x 3.5 cm) with Sign/Left thumb impression across the photo of the applicant

PAN CR-01
Request For Changes Or Correction in PAN Data
[For an Individual]

Permanent Account Number (PAN)

Aadhaar Number

Recent colour photograph of the applicant (4.5 cm x 3.5 cm)

Sr. No.	Tick Box	PART A - Personal Information
1.	Tick	**A. Name**
		First Name
		Middle Name
		Last Name
	Tick	**B. Name** (as per Aadhaar)
2.	Tick	**Gender** (select one) Tick Male Tick Female Tick Transgender
3.	Tick	**Date of Birth** d d m m y y y y
4.	Tick	**Address**

Tick   Residence   Tick   Office   (select one)

Flat/Door/Building

Road/Street/Block/Sector

Post Office

Area/Locality/Town/City

District

State/Union Territory _____   Country/Region _____   PIN / ZIP CODE

5.	Tick	**Passport Number**
6.	Tick	**Taxpayer Identification Number in the Country of Residence**
7.	Tick	**Contact Details**

(i) Mobile Number   Country Code ___   Mobile Number

(ii) Email ID

(iii) Landline No. with Country/ISD Code   Country/ISD Code ___   Area/STD Code ___

and Area/STD Code (if any)

Landline Number

PART B - Details of Parents

8.	Tick	**Father's First Name**
		Father's Middle Name
		Father's Last Name
9.	Tick	**Mother's First Name**
		Mother's Middle Name
		Mother's Last Name
10.		Name of parent to be printed on Permanent Account Number card (select one) Tick Father Tick Mother

Part C: Declaration by Applicant or by Representative Assessee on behalf of the Applicant

11. **Documents submitted as Proof of Identity, Proof of Address, Proof of Date of Birth of the Applicant & Proof of Change in support of proposed changes / corrections requested by the Applicant**

Tick   (i) Proof of Identity   Tick   (ii) Proof of Address   Tick   (iii) Proof of Date of Birth

Tick   (iv) Documentay proof in support of other changes   Tick   (v) Copy of PAN

Verification & Declaration

a. I , ……………..…., in the capacity of …..........................…….(Self/Representative Assessee) do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place………

Date…..........

(Signature /Left Hand Thumb Impression of Applicant or Representative Assessee)

GUIDELINES FOR FILLING REQUEST FOR CHANGES OR CORRECTION IN PAN DATA

(For an INDIVIDUAL)

a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**. **Form should be filled in English only**.

b) Mention your PAN correctly. Applicant to provide copy of PAN card with this form. In case of loss of PAN card, a copy of FIR to be submitted along with this form.

c) Aadhaar number is mandatory except for exempt category. Every Person who possesses Aadhaar shall mandatorily quote Aadhaar in the application.

d) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.

e) All applicants (including minor, mentally ill, unsound mind) should affix two recent colour photographs with white background (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.

f) 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.

g) Signature /Left hand thumb impression should be **within the box** provided at the bottom right side of the form.

h) 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.

i) **For reprint of PAN card without any changes**- PAN holders may visit any of the following websites:
   i) www.utiitsl.com
   ii) www.tinpan.proteantech.in

j) **For changes or correction in PAN data**, tick box on the left margin of appropriate S. No. where change/correction is required and fill that field along with the other mandatory fields in the form.

S. No.	Part A: Personal Information		
1	**Name & Name as per Aadhaar**	**Name on Aadhaar is RAVIKANT, it should be written in S. No. 1 B as:** `R A V I K A N T`	**Name to be written in S. No. 1 A as:** First Name — ; Middle Name — ; Last Name `R A V I K A N T`
		Name on Aadhaar is SURESH SARDA, it should be written in S. No. 1 B as: `S U R E S H   S A R D A`	**Name to be written in S. No. 1 A as:** First Name `S U R E S H`; Middle Name — ; Last Name `S A R D A`
		Name on Aadhaar is POONAM RAVI NARAYAN, it should be written in S. No. 1 B as: `P O O N A M   R A V I   N A R A Y A N`	**Name to be written in S. No. 1 A as:** First Name `P O O N A M`; Middle Name `R A V I`; Last Name `N A R A Y A N`
		Name on Aadhaar is M.S. KANDASWAMY (MADURAI SOMASUNDRAM KANDASWAMY), it should be written in S. No. 1 B as: `M   S   K A N D A S W A M Y`	**Name to be written in S. No. 1 A as:** First Name `M A D U R A I`; Middle Name `S O M A S U N D R A M`; Last Name `K A N D A S W A M Y`
		(i) It is a mandatory field. (ii) Name should **not** be prefixed with any title such as Shri/Mr, Smt/Mrs, Kumari/Ms, Dr., Major etc. (iii) **Do not** use abbreviations in the Name column of S. No. 1 A. (iv) If Aadhaar name contains initials, then **expanded name** should be filled in the Name column of S. No. 1 A. (v) **Aadhaar name will be printed on the PAN card.** (vi) For exempt categories, initials in the first and the last name are **not** allowed.		
2	**Gender**	It is mandatory to select one of the options as applicable.		

3	**Date of Birth**	(i) It is a mandatory field.
		(ii) Date: 2nd August 1975 should be written as:

D	D	M	M	Y	Y	Y	Y
0	2	0	8	1	9	7	5

4	**Address**	(i) It is mandatory to select one of the options as applicable and fill complete address details for dispatch of PAN card.
		(ii) It is mandatory to provide Country Name and ZIP Code, if a foreign address is provided.
5	**Passport Number**	If applicant is Non-resident/Resident but not ordinarily resident, Passport Number is mandatory.
6	**Taxpayer Identification Number (TIN) in the Country of Residence**	It is mandatory to provide TIN for an individual not being Citizen of India.
7	**Contact Details**	a) It is mandatory for the applicants to mention their "Mobile Number" and "e-mail id".
		b) Mobile Number should include Country Code (ISD Code) and Landline Number (if any) should include Country/ISD Code and Area/STD Code.

(i) Mobile Number 9102511111 of India should be written as:

Country Code   Mobile Number

	9	1		9	1	0	2	5	1	1	1	1	1

Where '91' is the Country Code of India.

(ii) Email ID: -

(iii) Landline Number 011 23555705 of Delhi, India should be written as:

Country/ISD Code   Area/STD Code   Landline Number

	9	1			1	1		2	3	5	5	5	7	0	5

Where '91' is the ISD Code and '11' is the STD Code of Delhi, India.

	Part B: Details of Parents	
8	**Father' Name**	(i) It is a mandatory field. Married woman applicant shall give her father's name and not husband's name.
		(ii) To be filled as First Name/ Middle Name/Last Name.
9	**Mother's Name**	To be filled as First Name/ Middle Name/Last Name.
10	**Parent Name to be printed on the PAN card**	It is mandatory to select one of the parents' whose name is to be printed on the PAN card.

PAN CR-02

Request For Changes Or Correction in PAN Data

[For Non-Individual]

Permanent Account Number (PAN)

Registration Number

Sr. No.	Tick Box	Part A - Personal Information
1.	Tick	**Name**

Sr. No.	Tick Box	Part A - Personal Information
2. .	Tick	**Date of Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals or Association of Persons**

d	d		m	m		y	y	y	y

Sr. No.	Tick Box	Office Address
3.	Tick	**Office Address**

Flat/Door/Building

Road/Street/Block/Sector

Post Office

Area/Locality/Town/City

District

| State/Union Territory | | Country/Region | | PIN / ZIP CODE | | | | | | |

Sr. No.	Tick Box	
4.	Tick	**Taxpayer Identification Number in the country of residence**

Sr. No.	Tick Box	Contact Details
5.	Tick	**Contact Details**

(i) Mobile Number — Country Code — Mobile Number

(ii) Email ID

(iii) Landline No. with Country/ISD Code and Area/STD Code *(if any)* — Country/ISD Code — Area/STD Code

Landline Number

PART B- Declaration by Applicant

6. **Documents submitted as Proof of Identity, Proof of Address, Proof of Date of Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals or Association of Persons of the Applicant**

Tick (i) Proof of Identity   Tick (iii) Proof of Address

Tick (ii) Proof of Date of Incorporation/Agreement/Partnership   Tick (iv) Proof of PAN
or Trust Deed/Formation of Body of Individuals
or Association of Persons

Verification & Declaration

a. I , …………...…, in the capacity of …............................……..do hereby declare that what is stated above is true to the best of my knowledge and belief.

Designation…...........................

Place………......................

Date……....................

(Signature /Left Hand Thumb Impression of Applicant or Representative
Assessee or Authorized Representative)

GUIDELINES FOR FILLING REQUEST FOR CHANGES OR CORRECTION IN PAN DATA
(For NON-INDIVIDUAL)

a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**. **Form should be filled in English only**

b) Mention your PAN correctly. Applicant to provide copy of PAN card with this form. In case of loss of PAN card, a copy of FIR to be submitted along with this form.

c) Registration Number is mandatory for Company and Limited Liability Partnership.

d) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.

e) Signature /Left hand thumb impression should be **within the box** provided at the bottom right side of the 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) **For reprint of PAN card without any changes-** PAN holders may visit any of the following websites:
   i) www.utiitsl.com
   ii) www.tinpan.proteantech.in

h) **For changes or correction in PAN data,** tick box on the left margin of appropriate S. No. where change/correction is required and fill that field along with the other mandatory fields in the form.

S. No.		Part A: Personal Information

1	**Name**	Non-Individuals should write their full name starting from the first block. If the name is longer, it can be continued in the space provided.
		a) For example, XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED should be written as:
		
		`X Y Z _ D A T A _ C O R P O R A T I O N _ ( I N D`
		`I A ) _ P R I V A T E _ L I M I T E D`
		`_ _ _`
		
		b) For example, MANOJ MAFATLAL DAVE HUF should be written as:
		
		`M A N O J _ M A F A T L A L _ D A V E _ H U F _`
		
		(i) It is a mandatory field.
		(ii) In Case of Company, the name should be provided without any abbreviations. For example, different variations of "Private Limited" viz. Pvt Ltd, Private Ltd, Pvt Limited, P. Ltd, P. Ltd., P Ltd. are **not** allowed. It should be written as Private Limited.
		(iii) Name should **not** be prefixed with any title such as M/s etc.

2	**Date of (Incorporation /Agreement /Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons)**	(i) It is a mandatory field.
		(ii) Date cannot be a future date. Date: 2nd August 1975 should be written as:
		
		`D D M M Y Y Y Y`
		`0 2 0 8 1 9 7 5`
		
		(iii) Relevant date for different categories of applicants is:
		Company: Date of Incorporation; Association of Persons: Date of formation/creation;
		Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed;
		LLPs: Date of Incorporation/registration; HUFs: Date of creation of HUF.

3	**Office Address**	(i) It is mandatory to fill complete office address. (ii) It is mandatory to provide Country Name and ZIP Code, if a foreign address is provided.
4	**Taxpayer Identification Number (TIN) in the Country of Residence**	It is mandatory to provide TIN for an entity incorporated outside India/an Unincorporated Entity formed outside India.

5	**Contact Details**	a) It is mandatory for the applicants to mention their "Mobile Number and "e-mail id".
		b) Mobile Number should include Country Code (ISD Code) and Landline Number (if any) should include Country/ISD Code and Area/STD Code.
		(i) Mobile Number 9102511111 of India should be written as:
		Country Code Mobile Number
		`9 1` `9 1 0 2 5 1 1 1 1 1`
		
		Where '91' is the Country Code of India.
		
		(ii) Email ID: -
		
		(iii) Landline Number 011 23555705 of Delhi, India should be written as:
		Country/ISD Code Area/STD Code Landline Number
		`9 1` `1 1` `2 3 5 5 5 7 0 5`
		
		Where '91' is the ISD Code and '11' is the STD Code of Delhi, India.