

[See second proviso to rule 114B]

**Form for declaration to be filed by any person (other than a company or firm) or a foreign company covered by the third proviso to rule 114B, who does not have a permanent account number and who enters into any transaction specified in rule 114B**

1.	First Name													2.	Date of Birth/ Incorporation of declarant							
	Middle Name														D	D	M	M	Y	Y	Y	Y
	Surname																					
3.	Father's Name (in case of individual)				First Name																	
	Middle Name																					
	Surname																					
4.	Flat/ Room No.								5.	Floor No.												
6.	Name of premises								7.	Block Name/No.												
8.	Road / Street/ Lane								9.	Area/ Locality												
10.	Town/ City								11.	District				12.	State							
13.	Pin code				14.	Telephone Number (with STD code)				15.	Mobile No.											
16.	Taxpayer identification Number in the country of residence (if covered by third proviso)																					
17.	Amount of transaction (Rs.):								19.	In case of transaction in joint names, number of persons involved in the transaction:												
18.	Date of transaction				D	D	M	M										Y	Y	Y	Y	
20.	Mode of transaction <input type="checkbox"/> Cash, <input type="checkbox"/> Cheque, <input type="checkbox"/> Card, <input type="checkbox"/> Draft/Banker's Cheque, <input type="checkbox"/> Online transfer, <input type="checkbox"/> Other: _____																					
21.	Aadhaar Number issued by UIDAI (if available) :																					
22.	If applied for PAN and it is not yet generated enter date of application and acknowledgement number								D	D	M	M	Y	Y	Y	Y						
23.	If PAN not applied, fill estimated total income (including income of spouse, minor child etc. as per section 64 of Income-tax Act, 1961) for the financial year in which the above transaction is held																					
a.	Agricultural income (Rs.):																					
b.	Other than agricultural income (Rs.):																					
c.	i Income chargeable to tax (for a foreign company)																					
	ii Income not chargeable to tax (for a foreign company)																					
24.	Details of document being produced in support of identify in Column 1 (Refer Instruction overleaf)				Document code				Document identification number				Name and address of the authority issuing the document									
					Document code				Document identification number				Name and address of the authority issuing the document									
25.	Details of document being produced in support of address in Columns 4 to 13 (Refer Instruction overleaf)				Document code				Document identification number				Name and address of the authority issuing the document									
					Document code				Document identification number				Name and address of the authority issuing the document									

**Verification**

- I, \_\_\_\_\_, son/daughter/wife\*\*of Shri \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in this application and documents, if any, accompanying it are correct and complete and particulars shown therein are truly stated.
2. I further declare that I /applicant does not have a Permanent Account Number and
- (i) my/our/applicant's estimated total income (including income of spouse, minor child etc. as per section 64 of Income-tax Act, 1961) computed in accordance with the provisions of Income-tax Act, 1961 for the financial year in which the above transaction is held will be less than maximum amount not chargeable to tax, or
- (ii) the applicant is a foreign company covered by the third proviso to Rule 114B and does not have any income chargeable to tax in India.
3. I also declare that I am making this application for \_\_\_\_\_ in my capacity as \_\_\_\_\_ (designation) and

I am competent to make this application and verify it. [if applicable]

Verified today, the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

Place: \_\_\_\_\_

**(Signature of Declarant)**

**Note:**

- Before signing the declaration, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable,-
  - in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
  - in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.
- The person accepting the declaration shall not accept the declaration where,-
  - the amount of income of the nature referred to in item 23b exceeds the maximum amount which is not chargeable to tax, unless PAN is applied for and column 22 is duly filled;
  - there is income chargeable to tax shown in item 23c(i) in case of a foreign company.
- Documents which can be produced in support of identity and address (not required if applied for PAN and item 21 is filled): -

Sl.	Nature of Document	Document Code	Proof of Identity	Proof of Address
<b>A</b>	<b>For Individuals and HUF</b>			
1.	AADHAR card	01.	YES	YES
2.	Bank/Post office passbook bearing photograph of the person	02.	YES	YES
3.	Elector's photo identity card	03.	YES	YES
4.	Ration/Public Distribution System card bearing photograph of the person	04.	YES	YES
5.	Driving License	05.	YES	YES
6.	Passport	06.	YES	YES
7.	Pensioner Photo card	07.	YES	YES
8.	National Rural Employment Guarantee Scheme (NREGS) Job card	08.	YES	YES
9.	Caste or Domicile certificate bearing photo of the person	09.	YES	YES
10.	Certificate of identity/address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer as per annexure A prescribed in Form 49A	10.	YES	YES
11.	Certificate from employer as per annexure B prescribed in Form 49A	11.	YES	YES
12.	Kisan passbook bearing photo	12.	YES	NO
13.	Arm's license	13.	YES	NO
14.	Central Government Health Scheme /Ex-servicemen Contributory Health Scheme card	14.	YES	NO
15.	Photo identity card issued by the government. / Public Sector Undertaking	15.	YES	NO
16.	Electricity bill (Not more than 3 months old)	16.	NO	YES
17.	Landline Telephone bill (Not more than 3 months old)	17.	NO	YES
18.	Water bill (Not more than 3 months old)	18.	NO	YES
19.	Consumer gas card/book or piped gas bill (Not more than 3 months old)	19.	NO	YES
20.	Bank Account Statement (Not more than 3 months old)	20.	NO	YES
21.	Credit Card statement (Not more than 3 months old)	21.	NO	YES
22.	Depository Account Statement (Not more than 3 months old)	22.	NO	YES
23.	Property registration document	23.	NO	YES
24.	Allotment letter of accommodation from Government	24.	NO	YES
25.	Passport of spouse bearing name of the person	25.	NO	YES
26.	Property tax payment receipt (Not more than one year old)	26.	NO	YES
<b>B</b>	<b>For Association of persons (Trusts)</b>			
	Copy of trust deed or copy of certificate of registration issued by Charity Commissioner.	27.	YES	YES
<b>C</b>	<b>For Association of persons (other than Trusts) or Body of Individuals or Local authority or Artificial Juridical Person)</b>			
	Copy of Agreement or copy of certificate of registration issued by Charity commissioner or Registrar of Cooperative 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.	28.	YES	YES
<b>D</b>	<b>For a foreign company</b>			
1.	Copy of Certificate of Registration or incorporation issued in the country where the applicant is located, duly attested by authorised officials of IFSC banking unit	29.	YES	YES
2.	Copy of tax identification number issued in the country where the applicant is located, duly attested by authorised officials of IFSC banking unit	30.	YES	YES (if address mentioned in the same)

4. In case of a transaction in the name of a Minor, any of the above-mentioned documents as proof of Identity and Address of any of parents/guardians of such minor shall be deemed to be the proof of identity and address for the minor declarant, and the declaration should be signed by the parent/guardian.

5. For HUF any document in the name of Karta of HUF is required.

6. In case the transaction is in the name of more than one person the total number of persons should be mentioned in Sl. No. 19 and the total amount of transaction is to be filled in Sl. No. 17.

In case the estimated total income in column 23b exceeds the maximum amount not chargeable to tax the person should apply for PAN, fill out item 22 and furnish proof of submission of application.

\*Please note newly added field no. 16 and 23 c is only applicable for account opening in GIFT City (IFSC)

[Notification No. 88/2023 F. No. 370142/33/2023-TPL] SURBENDU THAKUR, Under Secy.

Note: - The principal rules were published vide notification S.O. 969(E), dated the 26th March, 1962 and last amended vide notification G.S.R. 702 (E), dated the 29th September, 2023.