

F.No. Pr.DGIT(S)/Tech/e-Biz/2008-09/Part
Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income-tax(Systems)

Notification 2 of 2017.

New Delhi, 9th of March, 2017

Subject :- Procedure of PAN application through Simplified Proforma for Incorporating Company Electronically (SPICe)(Form No. INC-32) of Ministry of Corporate Affairs.

Proviso to sub-rule (1) to rule 114 of Income Tax Rules, 1962 notified vide notification G.S.R. No. 117(E) dated 9.2.2017, states that :-

“an applicant may apply for allotment of permanent account number through a common application form notified by the Central Government in the Official Gazette, and the Principal Director General of Income Tax(Systems) or Director General of Income-tax(Systems) shall specify the classes of persons, forms and format along with procedure for safe and secure transmission of such forms and formats in relation to furnishing of Permanent Account Number(PAN)”.

2. A common application form in the form of Simplified Proforma for Incorporating Company Electronically (SPICe)(Form No. INC-32) has been notified by the Ministry of Corporate Affairs vide notification G.S.R. No. 70(E) dated 25.1.2017.

3. In exercise of the powers delegated by the Central Board of Direct Taxes vide notification G.S.R. No. 117(E) dated 9.2.2017, the Principal Director General of Income-tax(Systems) lays down the classes of persons, forms, format and procedure for Permanent Account Number(PAN) as under :-

S.No.	Particulars	
1	Classes of persons to which SPICe form will apply	Newly incorporated Company
2	Applicable form	Simplified Proforma for Incorporating Company Electronically (SPICe) (Form No. INC-32) of Ministry of Corporate Affairs(MCA) notified vide notification G.S.R. No. 70(E) dated 25.1.2017.
3	Procedure	Application for allotment of Permanent Account Number(PAN) will be filed in SPICe (INC-32) form using Digital Signature of the applicant as specified by the Ministry of Corporate Affairs. After generation of Corporate Identity Number (CIN), MCA will forward data in form 49A to prescribed Income Tax Authority through digital signature, Class 2/Class 3, of MCA.
4	Format	xml


(S.S. Rathore)

Pr. Director General of Income-tax(Systems)
New Delhi.