Instructions for filling up Form No. 49B

(a) Form is to be filled legibly in **ENGLISH** in **BLOCK LETTERS.**

(b) While filling the form, each box, wherever provided, should contain onl one character (alphabet/number/punctuation mark) leaving a blank box after each word.

(c) Left hand thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.

(d) Deductors/ Collectors are required to provide details of Assessing Officer (TDS /TCS) in the application. These details can be obtained from the Income Tax Office.

(e) The deductor/collector must fill up Area Code, AO Type, Range Code and AO Number. These details can be obtained from the Income Tax office or TIN Facilitation Centre (TIN-FC) may assist in doing so.

(f) Form should be filled up completely.

(g) 'Designation of the person responsible for making payment/collecting tax' field is mandatory to fill up, wherever applicable.

(h) The address of applicant should be an Indian address only.

Item No.	Item Details	Guidelines for filling up the form
1	Name	Deductor/Collector should fill the details of its name depending on its category in **only one** of the fields 1 (a) to 1 (h) specified in the form.
1 (a)	Central / State Government/ Local Authority	Central / State Government / Local Authority deductor/collector should fill up the name in this field. Name of Office is mandatory. Name of Organisation/Department/Ministry may be filled with relevant details. For example, if **Directorate of Income Tax (systems) in Income Tax Department** is applying for a TAN, it should fill the Name fields as: **Name of Office : DIRECTORATE OF INCOME TAX (SYSTEMS)** **Name of Organisation : INCOME TAX DEPARTMENT** **Name of Department : DEPARTMENT OF REVENUE** **Name of Ministry : MINISTRY OF FINANCE** Category of Central/State Government/Local Authority deductor/collector Applicant should select its appropriate entry by ticking in the relevant box.
1 (b)	Statutory / Autonomous Bodies	Name of Office is Mandatory. Relevant Box for Statutory Body or Autonomous Body should be ticked by the deductor/collector. For example, if **Bandra office of Life Insurance Corporation of India** is applying for a TAN, it should fill the Name fields as : **Name of Office : LIFE INSURANCE CORPORATION OF INDIA, BANDRA** **Name of Organisation : LIFE INSURANCE CORPORATION OF INDIA**
1 (c)	Company	Details in this field should be filled by the company if it is applying for TAN for the company as a whole. In case company wants to apply different TANs for different divisions/branches, point 1(d) should be filled. Name should be provided without any abbreviations. Different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are **not allowed.** It should be 'Private Limited' or 'Limited' only. For example - **Name of Company : ABC PRIVATE LIMITED** Category of company - Deductor/Collector should select its appropriate entry by ticking in the relevant box.
1(d)	Branch/ Division of a Company	If Branch/Division of a Company is applying for its separate TAN, it is mandatory to fill the 'Name of Company' and either the Name of Division or the Name/ Location of the Branch (in whose name TAN is sought) in this field. Different Branches of a company applying for separate TANs should fill this field. For example, Cement Division of ABC Private Limited located at Andheri should fill as: **Name of Company : ABC PRIVATE LIMITED** **Name of Division : CEMENT DIVISION** **Name/Location of Branch: ANDHERI BRANCH** **OR,** **ABC Bank of India, Nariman Point Branch, Mumbai** should be written as: **Name of Company : ABC BANK OF INDIA** **Name of Division :** **Name/Location of Branch: NARIMAN POINT BRANCH, MUMBAI** Category of company- Deductor/Collector should select its appropriate entry by ticking in the relevant box.
1 (e)	Individual/Hindu Undivided Family (Karta)	First Name is Mandatory. Name of the deductor/collector should be written in full and not in abbreviated form. As an exception, very large Middle names may be abbreviated. Name should not be prefixed with Shri, Smt., M/s, Kumari, Late, Major, Dr., etc. Individuals/ HUFs (Karta) must state their fully expanded name and fill in the appropriate fields for Last, Middle and First Name. For example, **Dinesh Kumar Garg** will be written as: **Last Name/Surname First Name Middle Name** **GARG DINESH KUMAR** **Or,** if middle name is not there, it will be left blank. For example, **Gunjan Bansal** will be written as : **Last Name/Surname First Name Middle Name** **BANSAL GUNJAN** If a **Sole Proprietor/HUF** wants to obtain a single TAN in his/her name for all businesses run by him/her/it, then he/she/it should fill name in this field. Deductor/Collector should select its appropriate entry (i.e. Individual / Hindu Undivided Family) by ticking in the relevant box. Individuals should select appropriate title by ticking in the relevant box for 'Shri', 'Smt', 'Kumari'. HUF will leave the mentioned fields blank.

1(f)	Branch of Individual Business (Sole Proprietorship Concern) / Hindu Undivided Family (Karta)	This field should be filled only if TAN is being applied for branch of Individual Business (Sole Proprietorship Concern)/ Hindu Undivided Family (Karta). It is mandatory to fill First Name. Other Title (Dr. Late, Smt etc.) related rules / given in Item No. 1(e) will be applicable here also. In case an Individual/HUF wants to obtain separate TANs for different businesses being run by him/her/it, this category will be applicable. The name of the concern should be filled in the field for Name/Location of Branch. For example - **Last Name/Surname First Name Middle Name** **KOHLI BHUWAN** **Name/Location of Branch : WELLWORTH BOOK HOUSE** Deductor/Collector should select appropriate category (i.e. Individual / Hindu Undivided Family) by ticking in relevant box.
1 (g)	Firm/Association of Persons/ Association of Persons (Trusts)/ Body of Individuals/Artificial Juridical Person	The Name of the Firm/Association of Persons/Association of Persons (Trusts)/Body of Individuals/ Artificial Juridical Person should be written in full in the field provided.
1(h)	Branch of Firm/Association of Persons/Association of Persons (Trusts)/Body of Individuals/ Artificial Juridical Person	If different branches of a firm/AOP/AOP (trusts)/ Body of Individuals/ Artificial Juridical Person are applying for separate TANs, this category is applicable. The Name of the Firm/Association of Persons/Association of Persons (Trusts)/Body of Individuals/Artificial Juridical Person should be written in full in the field provided. Name / Location of Branch should be entered in the relevant field. For example - **Name of Firm : SHAH & COMPANY** **Name/Location of Branch : FORT BRANCH**
2	Address	**Deductor/Collector should mention the address of the location where the tax is being deducted.** It is compulsory for the deductor/collector to mention at least two details out of four ie (Flat/Door/Block No., Name of Premises/Building/Village, Road/Street/Lane/Post Office and Area/Locality/Taluka/Sub Division). Town/City/ District, State/ Union Territory and **PIN Code** are mandatory. The applicant should not mention a foreign address.
2	Telephone Number and e-mail ID	(1) If Telephone Number is mentioned, STD Code is mandatory. (2) In case of mobile number, country code should be mentioned as STD Code. For example -

STD Code

| 9 | 1 | | | | |

Telephone No.

| 9 | 8 | 2 | 0 | 0 | 1 | 1 | 1 | 1 | 5 | | | |

where '91' is the country code of India.

(3) It is **mandatory** for applicants to mention either their telephone number or e-mail id so that they can be contacted in case of any discrepancy in the application form.

(4) Applicants may provide their valid e-mail IDs for receiving intimation about the status of their application through e-mail.

3	Nationality of Deductor/Collector	This field is mandatory for all categories of deductor/collector.
4	Permanent Account Number (PAN)	Deductor/Collector should mention the existing 10-digit Permanent Account Number allotted to it, if any, else leave this field blank.
5	Existing Tax Deduction Account Number (TAN)	If a deductor has existing Tax Deduction Account number in old format, it should mention the same in this field.
6	Existing Tax Collection Account Number (TAN)	If a collector has Tax Collection Account Number in the old format, it should mention the same in this field.

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GENERAL INFORMATION FOR TAN APPLICANTS

(a)   Deductor/Collector can obtain Form No. 49B in the format prescribed by Income Tax Department from TIN-FCs, any other stationery vendor providing such forms or freely download it from NSDL website (**www.tin-nsdl.com**) or from Income Tax Department website (**www.incometaxindia.gov.in**)

(b)   The fee for processing of TAN application to be paid to TIN-FCs is ₹ 55/- (plus service tax, as applicable).

(c)   In case the applicant has already been allotted a ten digit alphanumeric TAN, it should not apply again as having or using more than one TAN is illegal. However, different branches/divisions of a deductor/collector may apply for separate TAN for each branch/division.

(d)   In case deductor/collector has already been allotted TAN and wants any change in particulars (e.g. name, address etc.), it should fill up 'Form for changes for Correction in TAN data for TAN allotted' and submit the same at any TIN-Facilitation Centre.

(e)   Deductor/Collector will receive an acknowledgment containing a 14 digit unique number from the TIN-FC on submission of Form No. 49B. This acknowledgment number can be used by the deductor/collector for tracking the status of its application.

(f)   For more information/ application status enquiry
   -    Visit us at **www.tin-nsdl.com**
   -    Call PAN/TDS Call Centre at 020-27218080.
   -    e-mail us at **tininfo@nsdl.co.in**
   -    SMS NSDLTAN <space> acknowledgement no. & send to 57575 to obtain application status.
   -    Write to : NSDL e-Governance Infrastructure Limited, 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bunglow Chowk, Pune - 411 016.

Form No. 49B

[See section 203A and rule 114A]

Form of application for allotment of Tax Deduction and Collection Account Number
under Section 203A of the Income Tax Act, 1961

To,

Assessing Officer (TDS / TCS)

....

....

Assessing Officer Code (TDS / TCS)	
Area code	
AO Type	
Range Code	
AO Number	

Sir,

Whereas *I/we *am/are liable to *deduct/collect or deduct tax and collect tax in accordance with Chapter XVII under the heading **B. – Deduction at source' or 'BB. -Collection at source' of the Income-tax Act, 1961;

And whereas no Tax Deduction Account Number/Tax Collection Account Number or Tax Deduction Account Number and Tax Collection Account Number has been allotted to *me/us;

*I/We give below the necessary particulars:

[Please refer to instructions before filling up the form]

1 **Name** - *(Fill only one of the columns 'a' to 'h', whichever is applicable.)*

(a) Central / State Government:

Tick the appropriate entry   Central Government ☐   State Government ☐   Local Authority (Central Govt.) ☐

Local Authority (State Govt.) ☐

Name of Office

Name of Organisation

Name of Department

Name of Ministry

Designation of the person responsible
for * making payment / collecting tax

(b) Statutory / Autonomous Bodies :

Tick the appropriate entry   Statutory Body ☐   Autonomous Body ☐

Name of Office

Name of Organisation

Designation of the person responsible
for * making payment / collecting tax

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(c) Company (See Note 1) :

Tick the appropriate entry   Government Company/Corporation ☐   Government Company/Corporation ☐   Other ☐
established by a Central Act   established by a State Act   Company

Title (M/s) ☐ *(tick if applicable)*

Name of Company

Designation of the person responsible
for * making payment / collecting tax

(d) Branch/Division of a Company:

Tick the appropriate entry   Government Company/Corporation ☐   Government Company/Corporation   Other ☐
established by a Central Act   established by a State Act   Company

Title (M/s) ☐ *(tick if applicable)*

Name of Company

Name of Division

Name/Location of Branch

Designation of the person responsible
for * making payment / collecting tax

(e) Individual / Hindu Undivided Family (Karta) - (See Note 2) :

Tick the appropriate entry   Individual ☐   Hindu Undivided Family ☐

Title *(tick the appropriate entry for individual)*   Shri ☐   Smt ☐   Kumari ☐

Last Name / Surname

First Name

Middle Name

(f) Branch of Individual Business (Sole proprietorship concern)/ Hindu Undivided Family (Karta)

Tick the appropriate entry   Branch of Individual business ☐   Branch of Hindu Undivided Family ☐

Individual/ Hindu Undivided Family (Karta):

Title *(tick the appropriate entry for individual)*   Shri ☐   Smt ☐   Kumari ☐

Last Name / Surname

First Name

Middle Name

Name/Location of branch

(g) Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person (See Note 3) :

Name

(h) Branch of Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person:

Name of Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person:

Name/Location of branch

2 **Address**

Flat / Door / Block No

Name of Premises / Building / Village

Road / Street / Lane / Post Office

Area / Locality / Taluka / Sub-Division

Town / City / District

State / Union Territory

PIN code

Telephone No.   STD Code   Phone No.

e-mail IDs   a)

              b)

3 **Nationality of Deductor (Tick the appropriate entry)**

Indian

Foreign

4 **Permanent Account Number (PAN) -** *(specify wherever applicable)*

5 **Existing Tax Deduction Account Number** *(if any)*

6 **Existing Tax Collection Account Number** *(if any)*

7 **Date (DD-MM-YYYY)**

Signed (Applicant)

Verification

*I/We................................... in my/our capacity as...........................do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the [ ] - [ ] - [   ]
                   d d   m m   y y y y

         at ....
                                                        (Signature/Left Thumb Impression of Applicant)

Notes :

1 This column is applicable only if a single TAN is applied for the whole company. If separate TANs are applied for different divisions/branches, please fill details in (d).

2 For branch of Individual business/Hindu Undivided Family, please fill details in (f).

3 For branch of firm/Association Of Persons/Association Of Persons (Trust) / Body Of Individuals/Artificial Juridical Person, please fill details in (h).

4 * Delete whichever is inapplicable.