

## 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 only 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 <b>only one</b> of the fields 1 (a) to 1 (h) specified in the form.												
1 (a)	Central / State Government/ Local Authority	<p>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 <b>Directorate of Income Tax (systems) in Income Tax Department</b> is applying for a TAN, it should fill the Name fields as:</p> <p> <b>Name of Office</b> : <b>DIRECTORATE OF INCOME TAX (SYSTEMS)</b>  <b>Name of Organisation</b> : <b>INCOME TAX DEPARTMENT</b>  <b>Name of Department</b> : <b>DEPARTMENT OF REVENUE</b>  <b>Name of Ministry</b> : <b>MINISTRY OF FINANCE</b> </p> <p>Category of Central/State Government/Local Authority deductor/collector Applicant should select its appropriate entry by ticking in the relevant box.</p>												
1 (b)	Statutory / Autonomous Bodies	<p>Name of Office is Mandatory.</p> <p>Relevant Box for Statutory Body or Autonomous Body should be ticked by the deductor/collector. For example, if <b>Bandra office of Life Insurance Corporation of India</b> is applying for a TAN, it should fill the Name fields as :</p> <p> <b>Name of Office</b> : <b>LIFE INSURANCE CORPORATION OF INDIA, BANDRA</b>  <b>Name of Organisation</b> : <b>LIFE INSURANCE CORPORATION OF INDIA</b> </p>												
1 (c)	Company	<p>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 <b>not allowed</b>. It should be 'Private Limited' or 'Limited' only. For example -</p> <p> <b>Name of Company</b> : <b>ABC PRIVATE LIMITED</b> </p> <p>Category of company - Deductor/Collector should select its appropriate entry by ticking in the relevant box.</p>												
1(d)	Branch/ Division of a Company	<p>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:</p> <p> <b>Name of Company</b> : <b>ABC PRIVATE LIMITED</b>  <b>Name of Division</b> : <b>CEMENT DIVISION</b>  <b>Name/Location of Branch</b> : <b>ANDHERI BRANCH</b> </p> <p><b>OR,</b></p> <p><b>ABC Bank of India, Nariman Point Branch, Mumbai</b> should be written as:</p> <p> <b>Name of Company</b> : <b>ABC BANK OF INDIA</b>  <b>Name of Division</b> :  <b>Name/Location of Branch</b> : <b>NARIMAN POINT BRANCH, MUMBAI</b> </p> <p>Category of company- Deductor/Collector should select its appropriate entry by ticking in the relevant box.</p>												
1 (e)	Individual/Hindu Undivided Family (Karta)	<p>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.</p> <p>Individuals/ HUFs (Karta) must state their fully expanded name and fill in the appropriate fields for Last, Middle and First Name.</p> <p>For example, <b>Dinesh Kumar Garg</b> will be written as:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Last Name/Surname</b></td> <td style="width: 33%;"><b>First Name</b></td> <td style="width: 33%;"><b>Middle Name</b></td> </tr> <tr> <td><b>GARG</b></td> <td><b>DINESH</b></td> <td><b>KUMAR</b></td> </tr> </table> <p><b>Or,</b> if middle name is not there, it will be left blank. For example, <b>Gunjan Bansal</b> will be written as :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Last Name/Surname</b></td> <td style="width: 33%;"><b>First Name</b></td> <td style="width: 33%;"><b>Middle Name</b></td> </tr> <tr> <td><b>BANSAL</b></td> <td><b>GUNJAN</b></td> <td></td> </tr> </table> <p>If a <b>Sole Proprietor/HUF</b> 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.</p> <p>Deductor/Collector should select its appropriate entry (i.e. Individual / Hindu Undivided Family) by ticking in the relevant box.</p> <p>Individuals should select appropriate title by ticking in the relevant box for 'Shri', 'Smt', 'Kumari'. HUF will leave the mentioned fields blank.</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>GARG</b>	<b>DINESH</b>	<b>KUMAR</b>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>BANSAL</b>	<b>GUNJAN</b>	
<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>												
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<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>												
<b>BANSAL</b>	<b>GUNJAN</b>													

1(f)	Branch of Individual Business (Sole Proprietorship Concern)/Hindu Undivided Family (Karta)	<p>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.</p> <p>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.</p> <p>For example -</p> <table><tr><td><b>Last Name/Surname</b></td><td><b>First Name</b></td><td><b>Middle Name</b></td></tr><tr><td><b>KOHLI</b></td><td><b>BHUWAN</b></td><td></td></tr><tr><td colspan="3"><b>Name/Location of Branch : WELLWORTH BOOK HOUSE</b></td></tr></table> <p>Deductor/Collector should select appropriate category (i.e. Individual / Hindu Undivided Family) by ticking in relevant box.</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>KOHLI</b>	<b>BHUWAN</b>		<b>Name/Location of Branch : WELLWORTH BOOK HOUSE</b>																
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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	<p>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.</p> <p>For example -</p> <table><tr><td><b>Name of Firm</b></td><td>:</td><td><b>SHAH &amp; COMPANY</b></td></tr><tr><td><b>Name/Location of Branch</b></td><td>:</td><td><b>FORT BRANCH</b></td></tr></table>	<b>Name of Firm</b>	:	<b>SHAH &amp; COMPANY</b>	<b>Name/Location of Branch</b>	:	<b>FORT BRANCH</b>																	
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<b>Name/Location of Branch</b>	:	<b>FORT BRANCH</b>																							
2	Address	<b>Deductor/Collector should mention the address of the location where the tax is being deducted.</b> 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 <b>PIN Code</b> are mandatory. The applicant should not mention a foreign address.																							
2	Telephone Number and e-mail ID	<p>(1) If Telephone Number is mentioned, STD Code is mandatory.</p> <p>(2) In case of mobile number, country code should be mentioned as STD Code. For example -</p> <table><tr><td><b>STD Code</b></td><td><b>Telephone No.</b></td></tr><tr><td><table><tr><td>9</td><td>1</td><td></td><td></td><td></td><td></td></tr></table></td><td><table><tr><td>9</td><td>8</td><td>2</td><td>0</td><td>0</td><td>1</td><td>1</td><td>1</td><td>1</td><td>5</td><td></td><td></td><td></td></tr></table></td></tr></table> <p><b>where '91' is the country code of India.</b></p> <p>(3) It is <b>mandatory</b> 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.</p> <p>(4) Applicants may provide their valid e-mail IDs for receiving intimation about the status of their application through e-mail.</p>	<b>STD Code</b>	<b>Telephone No.</b>	<table><tr><td>9</td><td>1</td><td></td><td></td><td></td><td></td></tr></table>	9	1					<table><tr><td>9</td><td>8</td><td>2</td><td>0</td><td>0</td><td>1</td><td>1</td><td>1</td><td>1</td><td>5</td><td></td><td></td><td></td></tr></table>	9	8	2	0	0	1	1	1	1	5			
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9	8	2	0	0	1	1	1	1	5																
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.																							

[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)**

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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;

\*|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

[illegible]

Name of Organisation

[illegible]

Name of Department

[illegible]

Name of Ministry

[illegible]

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

[illegible]

**(b) Statutory / Autonomous Bodies :**

Tick the appropriate entry

Statutory Body ☐ Autonomous Body ☐

Name of Office

[illegible]

Name of Organisation

[illegible]

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

[illegible]



