

FORM NO. 97

[See rules 159 and 160]

Form for declaration to be filed by any person (other than a company or firm) or a foreign company covered by sub-rule (2) to rule 159 , who does not have a permanent account number and who enters into any transaction specified in rule 159 (Refer Note 1)

Part-A: Nature of Transaction		
1.	Nature of Transaction	(Refer note 2 and 3)

Part-B: Declaration		
I declare that I/applicant do/does not have a Permanent Account Number(PAN). Further, I also declare that,–		
(i)	my status is Individual or Hindu Undivided Family or Association of Persons or Body of Individuals or Artificial Juridical person or Government or Trust or Local Authority or Foreign Company (<i>please select appropriate status</i>); and	
(ii)	my or our or applicant's estimated total income (including income of spouse, minor child etc. as per section 99 of the Act, 2025 (30 of 2025)) computed in accordance with the provisions of Income-tax Act, 2025 (30 of 2025) for the financial year in which the above transaction is held will be less than maximum amount not chargeable to tax; or the applicant is a foreign company covered by sub-rule (2) to rule 159 and does not have any income chargeable to tax in India.	
Place:.....		
Date:.....		
(Signature of declarant)		

Part-C: Identity and Address details			
1.	Name		(Refer Note 4)
2.	Date of Birth or Incorporation		dd/mm/yyyy (Refer Note 5)
3.	Father's Name		(Refer Note 6)
4.	If PAN is applied for but it is not yet generated, enter both details below: (Refer Note 7)		
	(i)	Date of application	dd/mm/yyyy
	(ii)	Acknowledgement number	
5.	Aadhaar Number		
6.	Residence Address		(Refer Note 8)
7.	Office Address		(Refer Note 8)
8.	Address for Communication (select one)		(i) Residence (ii) Office
9.	Contact Details		
	(i)	Mobile Number	Country Code (drop down) (for digital form) Number
	(ii)	Telephone Number	Country Code (drop down) (for digital form) Number
	(ii)	Email ID	
10.	Taxpayer Identification Number (TIN) in the Country of Residence (in case of foreign company)		
11.	Details of income chargeable to tax in India in case of foreign company (Refer Note 9)		
	(i)	Quantum of income chargeable to tax (in Rs)	
	(ii)	Quantum of income not chargeable to tax (in Rs)	

Part-D Details of the Transaction		
1.	Date of Transaction	dd/mm/yyyy
2.	Total Amount of transaction (Rs)	(Refer Note 10)
3.	Amount of cash transaction, out of total amount mentioned in item number 2 above.	(Refer Note 11)
4.	Mode of transaction	(Refer Note 12)
5.	In case of the transaction is in joint names (Refer Note 9)	
	(i) Number of persons involved in the transaction	
	(ii) Share of the declarant (in percentage terms)	

Part-E: Documents submitted as proof			
I have enclosed [Refer Note 13] as the documents for proof of Identity, Address and Date of Birth or Date of incorporation			
1.	Proof of Identity (POI)		
	Document Identification Number		
	Name of the authority issuing document	(Refer Note 4)	
	Address of the authority issuing document	(Refer Note 8)	
2.	Proof of Address (POA)		
	Document Identification Number		
	Name of the authority issuing document	(Refer Note 4)	
	Address of the authority issuing document	(Refer Note 8)	
3.	Proof of Date of Birth (DoB)/Date of Incorporation (DoI)		
	Document Identification Number		
	Name of the authority issuing document	(Refer Note 4)	
	Address of the authority issuing document	(Refer Note 8)	

Part-F: Verification	
1.	I, _____, son or daughter or 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 also declare that I am making this application forin my capacity as(self or Representative Assessee) and I am competent to make this application and verify it.
3.	I understand that if any part of this declaration is found to be false, I may face legal consequences under the relevant provisions of the Act.
	Date:
	Place:
	(Signature of declarant) Name: Designation