

F.No. Pr.DGIT(S)/ADG-2/TAN Application Notification/ 20992-21016

Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income-tax (Systems)

Notification 3 of 2017.

New Delhi, th of March, 2017

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

Proviso to sub-rule (1) of rule 114A 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 a tax deduction and collection 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, applicable forms and formats along with procedure for safe and secure transmission of such forms and formats in relation to furnishing of tax deduction and collection account number.”

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) hereby lays down the classes of persons, applicable forms and formats along with procedure for tax deduction and collection account number(TAN), as under :-

S.No.	Particulars	Specification
a	Classes of persons to which SPICe form will apply	Newly incorporated Company
b	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.

c	Procedure	Application for allotment of a tax deduction and collection account number (TAN) will be filed as a part of filing the 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 49B to prescribed Income Tax Authority through digital signature, Class 2/Class 3, of MCA.
d	Format	Xml



(S.S. Rathore)

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

Copy to:-

1. Chairman and Members, CBDT, North Block, New Delhi.
2. All Chief Commissioners/ Director General of Income Tax – with a request to circulate amongst all officers in their regions/ charges.
3. Web Manager, "incometaxindia.gov.in" for hosting on the website.
- ✓ 4. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT (S) Corner.
5. ITBA publisher for uploading on ITBA portal.



(S.S. Rathore)

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