

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:2460  
ANSWERED ON:23.08.2013  
TIN SYSTEM  
Annayagari Shri Sai Prathap

**Will the Minister of FINANCE be pleased to state:**

- (a) whether the Central Board of Direct Taxes (CBDT) has introduced separate Individual Tax payer's Identification Number (TIN) system to deal with the problems related to income tax computation of individuals;
- (b) if so, the details thereof;
- (c) whether the TIN system does not overlap the Permanent Account Number (PAN) system already in use;
- (d) if so, the details thereof; and
- (e) the other benefits of TIN Number system?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE: (SHRI J.D. SEELAM)

- (a) & (b) No Madam. There is no concept of Individual Tax Payer's Identification Number (TIN) in the Income-tax Act, 1961. The only identification of an assessee is Permanent Account Number (PAN) and in case of Tax deductor – Tax Deduction Account Number (TAN).
- (c), (d) & (e) Does not arise in view of (a) & (b) above.