

PAN Operation Circular no. 41 dated 31st May 2016

The provisions of Krishi Kalyan Cess (KKC) @ 0.5% under the Finance Act, 2016 are effective w.e.f. 01/06/2016. According, service tax rate is increased from 14.5% to 15% w.e.f. **The new Service Tax rates will be effective from 01/06/2016.**

The amount to be charged from the PAN applicant from 01.06.2016 **for PAN Cards to be dispatched at foreign** address is as under:

Exiting Rates		Revised Rates	
Processing fees charges	₹93	Processing fees charges	₹ 93
Courier charges	₹771	Courier charges	₹771
Total	₹864	Total	₹ 864
Existing Rates @14.5%	₹125.28	Revised Rates @ 15%	₹129.60
Service tax @ 14%	₹120.96	Service tax @ 14%	₹ 120.96
Swachh Bharat Cess (SBC) 0.5%	₹4.32	Swachh Bharat Cess (SBC) 0.5%	₹4.32
		Krishi Kalyan Cess (KKC) 0.5%	₹4.32
*rounded off to ₹ 125/-		**rounded off to ₹ 130/-	
Total amount to be charged from the PAN Applicant	₹989/-	Total amount to be charged from the PAN Applicant	₹994/-

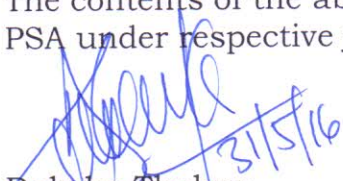
PAN Cards to be dispatched at Indian address, PAN Coupon Sale to PSA and Upfront commission payable to PSA for each PAN application will remain unchanged.

Total amount to be charged from the PAN Applicant ₹107/- for PAN Cards to be dispatched at Indian address

PAN Coupon Sale to PSA and Upfront commission payable will be as under:

Cost of Coupon	Cost to be paid by the PSA	Upfront Commission
₹ 107.00 (including Taxes)	₹ 100.00 (including Taxes)	₹ 7.00

The contents of the above circular should be brought to the notice of all the PSA under respective jurisdiction of the Regional Office/Branch Office.


Daksha Thakur
Vice President