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**DIRECTORATE GENERAL OF SYSTEMS
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
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F.No.IV/26/17/2015-Systems(S)

Dated 11.03.2019

ACES REGISTRATION- Advisory No. 1/2019

PROCEDURE FOR ONLINE VALIDATION OF PAN OF ASSESSEES REGISTERED UNDER CENTRAL EXCISE

1. When a prospective tax-payer applies for Central Excise Registration under ACES, CBIC IT System carries out online validation of PAN entered, with the PAN Database of IT System of Central Board of Direct Taxes (CBDT) by way of web request flowing from ACES Server (CBIC) to CBDT Server. The present functionality of verification of PAN at the time of applying for registration is not happening due to technical glitches including the incompatibility issue at the Server levels at CBIC & CBDT ends. As such online PAN validation is disabled for the time being and the facility will be enabled once the CBIC-ACES-GST Integrated Application becomes operational shortly.
2. Till such time the online PAN validation is enabled, the application for registration will land at the AC/DC's dashboard, who is the proper officer as per Rule 9 of the CER 2017 surpassing the online PAN validation. The proper officer shall verify the PAN by adopting either of the following procedure before giving approval in the system.
 - (i) **METHOD-1: Using Income Tax (CBDT)**
website><https://www.incometaxindiaefiling.gov.in> vide. Step-by-Step procedure explained in enclosure "How to do PAN Validation online-1"
 - (ii) **METHOD-2: Using GST web site><https://www.gst.gov.in>** vide. Step-by-Step procedure explained in enclosure "How to do PAN validation online-2"
3. The proper officers are requested to follow the above procedure for PAN validation till such time Online PAN validation issue is resolved

11/03/19
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