

- Tax Deducted at Source :-

Section	Nature of Payment	Payer	Payee	TDS Rate [%]	Limit
192	Salary	Any person	Employee [R/NR]	Slab Rate	IT Slab
192A	Accumulated Bal. of PF	Any person	Employee [R/NR]	10%	50,000
193	Interest on Securities	Any Person	Resident person	10%	Sec. - 10,000 Deb. - 5000
194A	Interest other than Security Interest	Any person [other than ind./HUF except last year T/O > 1cr. or G/R > 50L]	Resident Person	10%	5000 [by others] 40,000/50,000 [By Bank/Post office]
194B	winnings from Lotteries, crosswords, puzzles etc.	Any person	Any person	30%	10,000
194BB	winning from Horse Races	Any person	Any person	30%	10,000
194C	Contracts & sub-contracts [carrying out any work including job work]	Any person other than ind./HUF/AOP/BOI except last year T/O > 1cr. or G/R > 50L.	Resident Person	Payee:- Ind./HUF :- 1% others :- 2%	If single upto Contract - 30k Agg. - 100,000
194D	Insurance Commission	Any person	any resident person	5%	15000
194DA	Maturity of Life ins. policy	Any person	Any Resident person	5%	100,000
194E	Payment to NR sports person/ sports Association/ entertainers	Any person	NR sports person/NR sports Association/NR ent. [Person, who is not citizen of India]	20.8%	-
194G	Commission on sale of Lottery Tickets	Any person	any person	5%	45% 15000
194EE	Payment to NSS Deposits	Any person	Any person	10%	2500
194H	Commission and Brokerage	any person other than ind./HUF except T/O > 1cr. or G/R > 50L.	Resident person	5%	15000
194I	Rent of P&M, Equipments, Building, furniture, Land	same as 194H	Resident Person	P&M, Equip. - 2% L/B/F - 10%	240,000
194IA	T/P of any ^{Immovable} property [other than Rural agri. Land]	Any person [Buyer]	Any person [Seller]	1% of consideration SDV	50,00,000
194IB	Rent of Immovable property.	Ind./HUF [not covered u/s 194I]	Resident person	5%	50000 [Monthly]
194IC	Consideration Under Joint dev. agreement [JOA]	Any person	Resident person	10%	-
194J	a) fees for professional services [PFS] b) fees for Tech. services [TS] c) Remuneration to Director d) Royalty e) Non-compete fees	any person other than ind./HUF except last year T/O > 1cr. or G/R > 50L.	Resident person	10% 2% if pay ^t made to - call centre. - Tech. services [not being prof. services] - Sale distribution or exhibition of cinema- graphic film.	30% ₹30,000 each. No Limit for Director fees.

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194 K	Income in respect of units	Any person [UTI/MP]	Resident person	10%	5000
194 LA	Compensation on compulsory acq. of immovable property	Any person	Resident person	10%	250,000
194 M	Work pursuance contract, Commission/Brokerage, fees for professional services	Ind./HUF [other than required to deduct TDS u/s 194c, H, J.]	Resident Person	5%	50,00,000
194 N	Cash withdraw from Bank, co.op. Bank, post office	Bank, co.op. Bank, Post office	Any person	2% - > 20 L upto 1 crore 5% > 1 crore	2000,000
194 O	E commerce [Sale of Goods/Services]	Any person [E-com. operator who owns, operates or manage e-facility or platform. eg. Amazon.]	Resident Person. [Ecom. participant who is selling goods or services through e-com operator facility or platform]	1% [Gross amt. of sale i.e. price collected from customer by ecom. operator]	500,000
194 P	TDS by Bank in case of senior citizen.	Specified Bank	Resident ind. age 75 Years or more in P.Y.	Slab Rate	-
194 Q	Purchase of Goods more than 50 Lakhs in P.Y.	Any person [Buyer] whose Last year T/O > 10 crore	Resident person [Seller]	0.1% of sum in excess of ₹ 50 Lakhs	50,00,000
194 R	Any Benefit or perquisite whether converted into money or not, arising from Business or profession.	Any person other than ind./HUF except (ind./HUF) Last year T/O > 1 cr. or G/R > 50 Lakhs	Resident person	10%	20,000