

# CA KISHAN KUMAR PRESENTS

## DRONE CHART OF

### TAX DEDUCTION AT SOURCE & COLLECTION AT SOURCE

USE CODE **CAKK**  
TO GET  
MAXIMUM  
DISCOUNT ON  
UNACADEMY



#### TDS (Sec 51)

#### TCS (Sec 52)

Who is liable to deduct TDS

Limit & Rate of Deduction

Registration Procedure

Who is liable to deduct TCS

Rate of TCS

Registration Procedure

- Deposit of TDS
- Filing of TDS Return
- Issuing TDS Certificate

Due Date of

Cases where no TDS is required

Categories of Persons not Liable to deduct TDS  
Based on Location of Supplier, POS & Registration of Recipient

- Deposit of TCS
- Filing of TCS Statement
- Filing of Annual St.

Due Date of

Drone Chart is an Ultimate Tool designed by CA Kishan Kumar to help Students Recall what they have studied and revised. It provides bird's eye view of all topics covered in a Chapter and must be referred along with our "Chalisa" Handwritten Notes & "Divyastra" Question Bank. A combination of these three Contents can easily help you score 80+ marks.

➔ CREDIT OF TDS & TCS