

TDS Rate Chart for FY 2025-26 (AY 2026-27)

Amended as per Finance Act 2025 (Effective from 1st April 2025)

TDS Rate Chart - For Residents & Domestic Companies

Section	Nature of Transaction	Threshold Limit (₹)	TDS Rate
192	Payment of Salary	Basic exemption limit of employee	Slab Rate
192A	Premature withdrawal from EPF	₹ 50,000	With PAN:- 10% Without PAN:- 20%
193	Interest on securities	Debentures:- ₹5,000 8% Savings (Taxable) Bonds 2003 or 7.75% Savings (Taxable) Bonds 2018:- ₹ 10,000	10%
194	Payment of any dividend	₹ 10,000	10%
194A	Interest other than interest from securities (from deposits with banks/post office/co-operative society)	Senior Citizen:- ₹1,00,000 Others:- ₹50,000	10%
194B	Income from lottery winnings, card games, crossword puzzles etc.	Aggregate income from lottery winnings, card games, crossword puzzles etc:- ₹10,000 for each transaction	30%
194BA	Income from Online Games	No Limit	30%
194BB	Income from horse race winnings	₹10,000 (Aggregate winnings during a FY not single transaction)	30%
194C	Payment to Contractor/Sub-Contractor:- a) Individuals/HUF b) Other than Individuals/HUF	Single Transaction:- ₹30,000 Total Transaction during FY:- ₹10,00,00	a) Individuals:- 1% b) Other than Individuals/HUF:- 2%
194D	Insurance Commission	₹20,000	2% / 10% (For Domestic Companies)
194DA	Insurance payout in respect of a life insurance policy	₹1,00,000	2%
194EE	Payment of amount standing to the credit of a person under National Savings Scheme (NSS)	₹2,500	10%
194F	Payment for the repurchase of the unit by Unit Trust of India (UTI) or a Mutual Fund	No limit	20%
194G	Payments, commission, etc., on the sale of lottery tickets	₹20,000	2%
194H	Commission or brokerage	₹20,000	2%
194I	Rent:	₹50,000 per month or part of the month	194I(a) Rent on Plant & Machinery:- 2%

	194I(a) Rent on Plant & Machinery 194I(b) Rent on land/building/furniture/fitting		194I(b) Rent on land/building/furniture/fitting:- 10%
194IA	Payment in consideration of transfer of certain immovable property other than agricultural land	₹50,00,000	1%
194IB	Rent payment by an individual or HUF not covered u/s. 194-I	₹50,000 per month	2%
194IC	Payment under Joint Development Agreements (JDA) to Individual/HUF	No limit	10%
194J	Any sum paid by way of fee for professional services	₹50,000	10%
	Any sum paid by way of remuneration/fee/commission to a director	₹50,000	10%
	Any sum paid for not carrying out any activity concerning any business	₹50,000	10%
	Any sum paid for not sharing any know-how, patent, copyright, etc.	₹50,000	10%
	Any sum paid as a fee for technical services	₹50,000	2%
	Any sum paid by way of royalty towards the sale or distribution, or exhibition of cinematographic films	₹50,000	2%
	Any sum paid as fees for technical services, but the payee is engaged in the business of operation of the call center	₹50,000	2%
194K	Payment of any income for units of a mutual fund, for example, dividend	₹10,000	10%
194LA	Payment in respect of compensation on acquiring certain immovable property	₹5,00,000	10%
194LBC	Income from investment in securitisation fund received by a resident	No limit	10%
194M	Certain payments by Individual/HUF not liable to deduct TDS under Section 194C, 194H, and 194J	₹50,00,000	2%
194N	Cash withdrawal exceeding a certain amount	Cooperative society: ₹3 Crore	2%
		Others: ₹1 crore	2%
	Cash withdrawal in case person not filing ITR for last three years and the original ITR filing due date expired	₹20,00,000 to ₹1 Crore	2%
		₹1 Crore or more	5%

194O	Payment for the sale of goods or provision of services by the e-commerce operator through its digital or electronic facility or platform.	₹5,00,000	0.10%
194P	Payment of pension or interest to specified senior citizens of age 75 years or more	Basic exemption limit of senior citizens or super senior citizens	Normal tax slab rates
194Q	Payments for the purchase of goods	₹50,00,000	0.10%
194R	Perquisite or benefit to a business or profession	₹20,000	10%
194S	TDS on the transfer of Virtual Digital Assets	₹10,000	1%
	Specified persons: Individual or a HUF not having income from business or profession	₹50,000	
194T	Partner's Remuneration	₹20,000	10%

TDS Due Dates of Payment and Return Filing

Quarter Ending	Month of deduction	Due date for depositing TDS	TDS Return Due Date
30th June 2025	April 2025	7 th May 2025	31 st July 2025
	May 2025	7 th June 2025	
	June 2025	7 th July 2025	
30th September 2025	July 2025	7 th August 2025	31 st October 2025
	August 2025	7 th September 2025	
	September 2025	7 th October 2025	
31st December 2025	October 2025	7 th November 2025	31 st January 2026
	November 2025	7 th December 2025	
	December 2025	7 th January 2026	
31st March 2026	January 2026	7 th February 2026	31 st May 2026
	February 2026	7 th March 2026	
	March 2026	7 th April 2026 (for Govt Office)	
		30 th April 2026 (for Others)	