

TDS

Master Chart



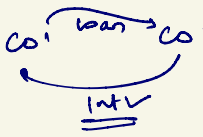
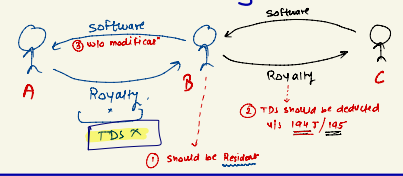
Faculty for

Inter - DT + IDT | Final - IDT

YouTube - CA Amit Mahajan

Telegram - Tax and Law Notes and Guidance



192	Salary.	Slab Rate	only HP loss can be shown.	194DA ✓ ✱	Maturity proceeds of Life Insurance	5%. 2% (Amdt)	X → IF exempt u/s 10(10D) X → Maturity < IL
192A	Acc. balance of PF. 	10%.	Amt < 50K ↓ X ≥ 50K ↓ If withdrawn < 54m. ↓ Business Discont./ Cessation of Emp/ Ill health ↓ X > 54m. ↓ Other Reason ↓ 10% X NO PAN MMR Max Marginal Rate 30% + 37% + 4% 42.44%	194E Sportsman/ Associate/ Entertainer	20%.	+ SC + Cess	
193	Int on Securities	10%.	X LIC/UL/CGORS4 sec/DEMAT ✓ savings taxable bonds > 10K	194EE Dep under Nsl	10%.	X upto 2500	
194	TDS on Dividend	10%.	X < 5000 & not paid in cash • LIC/ULC 4K 6K 6K 4K Elec. Elec. Cash Cash X ✓ ✓ ✓	194I ✓ 	PIM 62% L/BIF 18%.	X upto 2.40L [IF co-owned, then limit of 2.40L to each co-owner] X Mun. Taxes X passenger service Fees. X cooling charges X to cold storage. ✓ Non refundable dep. Advance Rent. Arrears of rent.	
194A	TDS on Int. other than Sec. 	10%.	X B O B F I S B 40K 5K 50K Bank Int. other Bank Int. non Sr. Citizen Int. Sr. Citizen ✓ Co-op society Sales > 50 cr + h Int > 40K/50K Int → Mem In → Other Co-op 192-199B 30% 10K 193 20% 194 20% 194A 20% 194B 20% 194C 1% 10% 194D 2% 10% 194E 2% 10% 194F 2% 10% 194G 2% 10% 194H 2% 10% 194I 2% 10% 194J 2% 10% 194K 2% 10% 194L 2% 10% 194M 2% 10% 194N 2% 10% 194O 2% 10% 194P 2% 10% 194Q 2% 10% 194R 2% 10% 194S 2% 10% 194T 2% 10% 194U 2% 10% 194V 2% 10% 194W 2% 10% 194X 2% 10% 194Y 2% 10% 194Z 2% 10%	194IA ✱ ✓ Purchase of immovable prop.	1% 1% (Amdt) or 50%	X consid ⁿ ≤ 50L TAN not reqd.	
194B	Lottery Prizes	30%.	X upto 10,000.	194IC Payment under development Agt.	10%.	→ SDA → Not in kind → Sec 45(5A)	
194BB	Horse Races.	30%.	A O H I O R M M 20 M 2% B → 10% P → 4% > 50L	194J ✓ Professional service.	10%.*	X • FTS → ≤ 30,000 • Royalty → ≤ 30,000 • FPS → ≤ 30,000 • Non-complete fees → ≤ 20,000 ✓ → Director sitting fees → No limit. 	
194C	Contract	Indiv. 1% Others 2%.	X • Single Payment upto 30K • Agg. in FY upto 1L X • Transporter having 50 mtr. veh. anytime during FY ↳ Declaration + PAN v X • Gas Transportat ⁿ + selc	194K Income w.r.t. Unit.	10%.	X < 5000	
194D	Insurance Commission	5%.	X upto 15,000	194LA ✓ Compulsory Acq ⁿ of immovable prop.	10%.	X ≤ 2,50,000 Agri. Land (rural) 	
1944	Comm. on sale of Lott. Ticket	2%.	192-199B 10% 193 10% 194 10% 194A 10% 194B 10% 194C 10% 194D 10% 194E 10% 194F 10% 194G 10% 194H 10% 194I 10% 194J 10% 194K 10% 194L 10% 194M 10% 194N 10% 194O 10% 194P 10% 194Q 10% 194R 10% 194S 10% 194T 10% 194U 10% 194V 10% 194W 10% 194X 10% 194Y 10% 194Z 10%	194M ✓ Contract/Comm ⁿ /Brok Fees for Prof. Serv.	5%. 2% (Amdt)	X ≤ 50,00,000	
194H	Comm ⁿ & Brok	2% (Amdt)	192-199B 10% 193 10% 194 10% 194A 10% 194B 10% 194C 10% 194D 10% 194E 10% 194F 10% 194G 10% 194H 10% 194I 10% 194J 10% 194K 10% 194L 10% 194M 10% 194N 10% 194O 10% 194P 10% 194Q 10% 194R 10% 194S 10% 194T 10% 194U 10% 194V 10% 194W 10% 194X 10% 194Y 10% 194Z 10%	194N ✓ Cash withdrawal. Last 3 FYs → ROI 139% 10% → 20L	2% in excess of 10% of 50L	Limit X 20L → if ROI → NOT filed → Last 3 FYs 0-20L → Nil 20L-100L → 2% 100L → 5% • Limit → Bank wise • 0-20L → Nil / 20L 20% / 20L 5% (All 3)	
194P	Pension	Slab Rate.	• Senior Citizen > 74m. • Having Pension Inc [Not having any other inc than Interest from the same bank]	194Q ✓ Purchase of Goods > 50L	0.1% in excess of 50L	1] Buyer's T/O/sales > 100 cr → in last FY. 2] Purchase of Goods 3] worth more than 50L PAN x → 0% 5%.	