

SUMMARY OF TDS

Section	Particulars	TDS Rate	No TDS unless it exceeds	Form No.
192	Salaries	Rates prescribed for the F.Y.	Basic Exemption Limit	a.12B → for furnishing details of income to any one employer, in case of more than one employment b.24Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194	Dividends	10%	2,500	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194A	Interest other Interest on Securities	10%	5,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194B	Winning from Lotteries or crossword puzzles	30%	10,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194BB	Winning from Horses	30%	5,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194C	Payment to Contractors or Sub-Contractors <i>Note: No TDS if recipient is a person having business of plying, hiring or leasing goods carriages, provided PAN provided to deductor.</i>	<u>Recipient is:</u> Individual/HUF → 1% Others → 2%	a. 30,000 in single payment b. 75,000 in aggregate during a F.Y.	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194D	Insurance Commission	10%	20,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194H	Commission or Brokerage	10%	5,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194I	Rent	Plant or Machinery or Equipment → 2% Land or Building or Furniture or Fittings → 10%	1,80,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194J	Fess for Professional or Technical Services	10%	30,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)
194IA	Payment on Transfer of certain Immovable Properties	1%	50,00,000	26Q → Quarterly Return (15 days after quarter end and 45 days for last quarter)