


TDS RATE CHART

ASSESSMENT YEAR: 2023-2024 FINANCIAL YEAR: 2022-2023

PARTICULARS		INDIVIDUAL / HUF	DOMESTIC COMPANY / FIRM	CRITERIA FOR DEDUCTION	OUR PRODUCTS & SERVICES
Nature of Payments	Section Code	Rate	Rate	Payment in excess of	
1. Salary	192	As per the prescribed rates applicable to Individual / Women & Senior Citizens.			
2. Interest other than Interest on Securities.	194A	10	10	Banking Rs. 40,000/- p.a. Others Rs. 5,000/- p.a.	
3. Winning from Lotteries & Puzzles.	194B	30	30	Rs. 10,000/- p.a.	
4. Payment to Contractors.	194C	1	2	Rs. 30,000/- p.a. contract or Rs. 1,00,000/- p.a.	
4.1 Payment to Advertising / Sub Contractors.	194C	1	2		
5. Insurance Commission.	194D	5	10	Rs. 15,000/- p.a.	
6. Commission & Brokerage.	194H	5	5	Rs. 15,000/- p.a.	
7. Rent – Land & Building.	194I	10	10	Rs, 2,40,000/- p.a.	
8. Rent – Plant & Machinery.	194I	2	2		
9. Immovable Property other than Agriculture Land.	194IA	1	1	Rs. 50,00,000/-	
10. Rent Paid by Individual / HUF other than those covered under section 44AB.	194IB	5	-	Rs. 50,000/-	
11. Professional Fees & Technical Services.	194J	10	10	Rs. 30,000/- p.a.	
12. Professional Fees & Technical Services Engaged in the business of Call Centre.	194J	2	2	Rs. 30,000/- p.a.	















Mumbai: Tel.: 022 - 6820 6100 Mob.: 0986 730 7971 | 0976 946 8105

Delhi: Mob.: 0986 764 6408 Other Cities: 0986 757 3715

Email: enquiry@sensysindia.com | Website: http://www.sensysindia.com

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