

TDS RATE CHART

ASSESSMENT YEAR: 2024-25 FINANCIAL YEAR: 2023-2024

PARTICULARS		INDIVIDUAL / HUF	DOMESTIC COMPANY / FIRM	CRITERIA FOR DEDUCTION	
	Nature of Payments	Section Code	Rate	Rate	Payment in excess of
01	Salary.	192	As per the prescribed rates applicable to Individuals / Women & Senior Citizens.		
02	Interest other than Interest on Securities.	194A	10	10	Banking Rs. 40,000/- p.a. Others Rs. 5,000/- p.a.
03	Winning from Lotteries & Puzzles.	194B	30	30	Rs. 10,000/- p.a.
04	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	
05	Insurance Commission.	194D	5	10	Rs. 15,000/- p.a.
06	Commission & Brokerage.	194H	5	5	Rs. 15,000/- p.a.
07	Rent – Land & Building.	194I	10	10	Rs. 2,40,000/- p.a.
08	Rent – Plant & Machinery.	194I	2	2	
09	Immovable Property is 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/-
12	Professional Fees & Technical Services engaged in the business of Call Centre.	194J	2	2	Rs. 30,000/-

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