## **TDS RATE CHART**

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

Nature of PaymentsSection CodeRateRateRatePayment in excess of01Salary.192As per the prescribed rates applicable to individuals / Women & Senior Citizens.02Interest other than Interest on Securities.194A1010Banking Rs. 40,000/- p.a.03Winning from Lotteries & Puzzles.194B3030Rs. 10,000/- p.a.04Payment to Contractors.194C12Rs. 30,000/- p.a.05Insurance Commission.194D510Rs. 15,000/- p.a.05Insurance Commission.194H55Rs. 15,000/- p.a.06Commission & Brokerage.194H1010Rs. 2,40,000/- p.a.07Rent – Land & Building.194H11Rs. 50,00,000/-08Rent – Plant & Machinery.194H22209Immovable Property is other than Agriculture Land.194IB11110Rent Paid by Individual / HUF other than those covered under section 44AB.1010Rs. 30,000/-11Professional Fees & Technical Services.194J1010Rs. 30,000/-12Professional Fees & Technical Services.194J1010Rs. 30,000/-	PARTICULARS			INDIVIDUAL / HUF	DOMESTIC COMPANY / FIRM	CRITERIA FOR DEDUCTION	OUR PROD
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Image: Payment to Advertising / Sub Contractors. 194C 1 2   O5 Insurance Commission. 194D 5 10 Rs. 15,000/- p.a.   O6 Commission & Brokerage. 194H 5 5 Rs. 15,000/- p.a.   O7 Rent – Land & Building. 194H 10 10 Rs. 2,40,000/- p.a.   O8 Rent – Plant & Machinery. 194I 2 2   O9 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/-	04	Payment to Contractors.	194C	1	2		AS
Of Commission & Brokerage. 194H 5 5 Rs. 15,000/- p.a.   07 Rent – Land & Building. 194H 10 10 Rs. 2,40,000/- p.a.   08 Rent – Plant & Machinery. 194H 2 2   09 Immovable Property is other than Agriculture Land. 194IA 1 1   10 Rent Paid by Individual / HUF other than those covered under section 44AB. 194IB 5 -   11 Professional Fees & Technical Services. 194J 10 10 Rs. 30,000/-	4.1		194C	1	2	Rs. 1,00,000/- p.a.	Inst
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	10	than those covered under section	194IB	5	-	Rs. 50,000/-	e
12 Professional Fees & Technical Services Bs 30,000/-	11	Professional Fees & Technical Services.	194J	10	10	Rs. 30,000/-	
engaged in the business of Call Centre. <b>194J</b> 2 2	12	Professional Fees & Technical Services engaged in the business of Call Centre.	194J	2	2	Rs. 30,000/-	



























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