

COMPARATIVE OF OLD SECTION V/S NEW SECTIONS (NEW CODES) OF TDS APPEARING UNDER LIST WHILE PAYING TDS

[Applicable from APRIL 01 st 2026 i.e. for TAX YEAR 2026-27]

Section (IT Act 1961)	Particulars	Code	Section (IT Act 2025)	Rates	Threshold Limit
192	Payment to Government employees other than Union Government employees	1001	392	Slab Rates	
192B	Payment of Employees other than Government Employees	1002	392	Slab Rates	
192A	Payment of accumulated balance due to an employee	1004	392(7)	-	-
194D	Commission or brokerage - insurance	1005	393(1) [Table: Sl. No. 1(i)]	2% in case for Individual 10% in case for Others	20,000
194H	Commission or brokerage - others	1006	393(1) [Table: Sl. No. 1(ii)]	2%	20,000
194-I(a)	Rent on machinery etc. - specified person	1008	393(1) [Table: Sl. No. 2(ii).D(a)]	2%	50,000 per month or part of the month
194-I(b)	Rent other than machinery etc. - specified person	1009	393(1) [Table: Sl. No. 2(ii).D(b)]	10%	50,000 per month or part of the month
194IC	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).	1011	393(1) [Table: Sl. No. 3(ii)]	10%	Nil
194IA	Payment of Compensation on Acquisition of Certain Immovable Property	1012	393(1) [Table: Sl. No. 3(iii)]	10%	5 Lakh
194K	Income payable to a resident assessee in respect of Units of a specified Mutual Fund specified under Schedule VII [Table: Sl. No. 20 or 21] or units from the	1013	393(1) [Table: Sl. No. 4(i)]	10%	10,000

	Administrator of the specified undertaking or units from specified company				
194LBA	Certain income in the form of interest from units of a business trust to a resident unit holder	1014	393(1) [Table: Sl. No. 4(ii)]	10%	Nil
194LBA	Certain income in the form of dividend from units of a business trust to a resident unit holder	1015	393(1) [Table: Sl. No. 4(ii)]	10%	Nil
194LBB	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder	1016	393(1) [Table: Sl. No. 4(ii)]	10%	Nil
194LBB	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224, payable to its unitholder	1017	393(1) [Table: Sl. No. 4(iii)]	10%	Nil
194LBC	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor	1018	393(1) [Table: Sl. No. 4(iv)]	10%	Nil
193	Any income by way of Interest on securities	1019	393(1) [Table: Sl. No. 5(i)]	10%	10,000
194A	Any income by way of interest other than interest on securities, in case of deductee/payee is a senior citizen	1020	393(1) [Table: Sl. No. 5(ii).D(a)]	10%	1,00,000
194A	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen	1021	393(1) [Table: Sl. No. 5(ii).D(b)]	10%	50,000
194A	Any income being interest other than interest on securities	1022	393(1) [Table: Sl. No. 5(iii)]	10%	10,000
194C	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is individual or Hindu undivided family.	1023	393(1) [Table: Sl. No. 6(i).D(a)]	1% in case for Individual 2% in case for Others	(a) 30000 for any such sum; and (b) 100000 in case of aggregate of such sums.

194M	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is a person other than individual or Hindu undivided family	1024	393(1) [Table: Sl. No. 6(i).D(b)]	2%	50Lakhs
194J(a)	Any sum by way of— (a) fees for technical services (not being a professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre - from Specified person	1026	393(1) [Table: Sl. No. 6(iii).D(a)]	2%	50,000
194J(b)	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h) - from Specified person	1027	393(1) [Table: Sl. No. 6(iii).D(b)]	10%	50,000
194J(b)	Any sum by way of remuneration or fees or commission by whatever name called, other than those on which tax is deductible under section 392, to a director of a company = from Specified person	1028	393(1) [Table: Sl. No. 6(iii).D(b)]	10%	-
194	Any dividends (including on preference shares) declared	1029	393(1) [Table: Sl. No. 7]	10%	Nil
194DA	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income under Schedule II [Table: Sl. No. 2]	1030	393(1) [Table: Sl. No. 8(i)]	2%	1 lakh
194Q	Any sum for purchase of any goods	1031	393(1) [Table: Sl. No. 8(ii)]	0.1%	50 lakh
194P	Payment to Specified Senior Citizen	1032	393(1) [Table: Sl. No. 8(iii)]	Rates in Force	As Applicable
194R	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident	1033	393(1) [Table: Sl. No. 8(iv)]	10%	20,000

194O	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform.	1035	393(1) [Table: Sl. No. 8(v)]	0.1%	Nil
194S	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family	1037	393(1) [Table: Sl. No. 8(vi)]	1%	Nil
194B	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever	1058	393(3) [Table: Sl. No. 1]	30%	10000 in case of a single transactions
194BA	Any income by way of winnings from online game	1060	393(3) [Table: Sl. No. 2]	30%	-
194BB	Any income by way of winnings from any horse race	1062	393(3) [Table: Sl. No. 3]	30%	10000 in case of a single transactions
194G	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets	1063	393(3) [Table: Sl. No. 4]	2%	20,000
194N	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a cooperative society	1064	393(3) [Table: Sl. No. 5.D(a)]	2%	3 Crore
194N	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society	1065	393(3) [Table: Sl. No. 5.D(b)]	2%	1 Crore
194EE	Any amount referred to in section 80CCA(2)(a) of the Income tax Act, 1961 (43 of 1961)	1066	393(3) [Table: Sl. No. 6]	10%	2500
194T	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)	1067	393(3) [Table: Sl. No. 7]	10%	20,000

206C(1)	Sale of alcoholic liquor for human consumption.	1068	394(1) [Table: Sl. No. 1]	1%	
206C(1)	Sale of tendu leaves	1069	394(1) [Table: Sl. No. 2]	5%	
206C(1)	Sale of timber obtained under a forest lease	1070	394(1) [Table: Sl. No. 3]	2%	
206C(1)	Sale of timber obtained by any mode other than a forest lease	1071	394(1) [Table: Sl. No. 3]	2%	
206C(1)	Sale of any other forest produce (not being timber or tendu leaves) obtained under a forest lease.	1072	394(1) [Table: Sl. No. 3]	2%	
206C(1)	Sale of Scrap	1073	394(1) [Table: Sl. No. 4]	1%	
206C(1)	Sale of minerals, being coal or lignite or iron ore	1074	394(1) [Table: Sl. No. 5]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of motor vehicle	1075	394(1) [Table: Sl. No. 6(a)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of wrist watch	1076	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of art piece such as antiques, painting, sculpture	1077	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of collectibles such as coin, stamp	1078	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of yacht, rowing boat, canoe, helicopter	1079	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of pair of sunglasses	1080	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of bag such as handbag, purse	1081	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of pair of shoes	1082	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of sportswear and equipment such as golf kit, ski-wear	1083	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of home theatre system	1084	394(1) [Table: Sl. No. 6(b)]	1%	

206C(1F)	Sale consideration exceeding ₹10,00,000 in case of sale of horse for horse racing in race clubs and horse for polo	1085	394(1) [Table: Sl. No. 6(b)]	1%	
206C(1G)	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding ₹10,00,000 for purposes of education or medical treatment	1086	394(1) [Table: Sl. No. 7.D(a)]	5%	
206C(1G)	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding ₹10,00,000 for purposes other than education or medical treatment	1087	394(1) [Table: Sl. No. 7.D(b)]	20%	
206C(1G)	Sale of "overseas tour programme package" including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts up to ₹10,00,000.	1088	394(1) [Table: Sl. No. 8.D(a)]	5%	
206C(1G)	Sale of "overseas tour programme package" including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts above ₹10,00,000.	1089	394(1) [Table: Sl. No. 8.D(b)]	20%	
206C(1C)	Use of parking lot for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	1090	394(1) [Table: Sl. No. 9]	2%	
206C(1C)	Use of toll plaza for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	1091	394(1) [Table: Sl. No. 9]	2%	
206C(1C)	Use of mine or quarry for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	1092	394(1) [Table: Sl. No. 9]	2%	