

## New TDS Rates as per Budget 2025

Nature of Payment	Basic Cut off (Rs) (Current)	Basic Cut off (Rs) (New)	Individual /Company and others Old Rate %)	Individual /Company and others New Rate %)	If No Pan or Invalid PAN (Rate %)
193 - Interest on securities	Nil	Rs. 10,000	Individual:10% Company: 10%	Individual:10% Company: 10%	20%
194A - Interest other than Interest on securities	(i) Rs. 50,000/- for senior citizen;  (ii) Rs. 40,000/- in case of others when payer is bank, cooperative society and post office  (iii) Rs. 5,000/- in other cases	(i) Rs. 1,00,000/- for senior citizen  (ii) Rs. 50,000/- in case of others when payer is bank, co-operative society and post office  (iii) Rs. 10,000/- in other cases	Individual: 10%	Individual: 10%	20%
194 - Dividend for an individual shareholder	Rs. 5,000/-	Rs. 10,000/-	Individual:10% Company: 10%	Individual:10% Company: 10%	20%
194K - Income in respect of units of a mutual fund or specified company or undertaking	Rs. 5,000/-	Rs. 10,000/-	Individual:10% Company: 10%	Individual:10% Company: 10%	20%
194B - Winnings from lottery, crossword puzzle, etc.	Aggregate of amounts exceeding Rs. 10,000/- during the financial year	Rs. 10,000/- in respect of a single transaction	Individual:30% Company: 30%	Individual:30% Company: 30%	30%
194BB - Winnings from horse race	Aggregate of amounts exceeding Rs. 10,000/- during the financial year	Rs. 10,000/- in respect of a single transaction	Individual:30% Company: 30%	Individual:30% Company: 30%	30%
194D - Insurance commission	Rs. 15,000/-	Rs. 20,000/-	Individual:2% Company: 2%	Individual:2% Company: 2%	20%
194G - Income by way of commission, prize etc. on lottery tickets	Rs. 15,000/-	Rs. 20,000/-	Individual:2% Company: 2%	Individual:2% Company: 2%	20%
194H - Commission or brokerage	Rs. 15,000/-	Rs. 20,000/-	Individual:2% Company: 2%	Individual:2% Company: 2%	20%
194-I Rent	Rs. 2,40,000	Rs. 6,00,000	Individual:10% Company: 10%	Individual:10% Company: 10%	20%
194J - Fee for professional or technical services	Rs. 30,000/-	Rs. 50,000/-	Individual:10% Company: 10%	Individual:10% Company: 10%	20%
194LA - Income by way of enhanced compensation	Rs. 2,50,000	Rs. 5,00,000	Individual:10% Company: 10%	Individual:10% Company: 10%	20%