Salaries   Salaries   Slab Press	Section	Nature of Payment	Threshold (Rs.)	Individual / HUF TDS Rates (%)	Others TDS Rate (%)
	192	Salaries	Rs. 2,50,000	Slab Rates	Slab Rates
1934   2	Marie Company				
Interest issued by banks or post offices   Re. 50.000   10%   10	The second secon	- TDS on interest on securities***	of the second se	1 177 034	10%
1940   1940	194	Payment of dividend	Rs. 5,000	10%	10%
	194A			10%	10%
Part	194A	Interest by others apart from on		10%	10%
1946   Payment for contractor or sub- contractor = Single Payments	194B		Aggregate of Rs. 10,000**	30%	30%
1940   Contractor - Single Payments   Payments   Payments   Contractor - Single Payments   Payment   Payments or commission   Payment   Paym	194BB	Amounts that someone has won from	Rs. 10,000	30%	30%
1940   Aggregate Payments   1941   Payment of Insurance commission to domestic companies   Rs. 15.000   NA   10%	194C	N. 4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Rs. 30,000	1%	2%
1940   Domestic companies   Ns. 15,000   NA   10%     1941   Payment of insurance commission to companies other than domestic ones   Rs. 15,000   5%   9%   9%     1942   Payment of an annount standing to the companies of the read of an individual under NSS   National Savings Scheme)   Rs. 2500   10%   10%     1942   Payment of an annount standing to the companies of the read of an individual under NSS   National Savings Scheme)   Rs. 2500   10%   20%     1944   Payment of repurchase of unit by UTI (Unit Trust of India) or any mutual fund   No Limit   20%   5%   5%   5%     1944   Commission or brokerage   Rs. 15,000   5%   5%   5%   5%     1944   Rent of faind, building, or furniture   Rs. 24,000   10%   10%   10%   10%     1941   Rent of faind and manhinery   Rs. 24,000   10%   10%   10%     1941   Payment for transfer of immovable propry other than agricultural land   Rent payment that is made by an individual or HUF not overved under payment 1941   Payment that is made under Joint   Development Agreement (JDA) to individual/HUF   Payment that are made under Joint   10%   10%   10%   10%     1941   Rese paid for professional services   Rs. 30,000   10%	194C	A STATE OF THE PROPERTY OF THE	Rs. 1,00,000	1%	2%
194DA	194D		Rs. 15,000	NA	10%
Payment of an amount standing to the company of t	194D		Rs. 15,000	5%	NA
194E   Restor of an individual under NS   Rs. 2500   10%	194DA	Maturity of Life Insurance Policy	Rs. 1,00,000	5%	5%
Payment of repurchase of unit by UT	194EE	credit of an individual under NSS	Rs. 2500	10%	10%
Payments or commission on sale of   1941   Commission or brokerage   Rs. 15.000   5%   5%   5%   1941   Commission or brokerage   Rs. 15.000   5%   5%   5%   1941   Rent of land, building, or furniture   Rs. 2.40.000   10%   10%   10%   1941   Rent of plant and machinery   Rs. 2.40.000   2%   2%   2%   1941   Rent of plant and machinery   Rs. 2.40.000   2%   2%   2%   1941   Rent of plant and machinery   Rs. 2.40.000   1%   10%   19%   1941   Rent of plant and machinery   Rs. 2.40.000   1%   10%   19%   1941   Rent payment that is made by an individual or HUF not covered under payment 1941   Rent payment that is made by an individual or HUF not covered under payment 1941   Revelopment Agreement (JDA) to individual FUF   Rese paid for professional services   Rs. 30.000   10%	194F	Payment of repurchase of unit by UTI	No Limit	20%	20%
1941   Rent of land, building, or furniture   Rs. 2,40,000   10%   10%	194G	Payments or commission on sale of	Rs. 15,000	5%	5%
1941   Rent of land, building, or furniture   Rs. 2,40,000   10%   10%   2%   2%   2%   2%   2%   2%   2%	194H		Rs. 15,000	5%	5%
1941   Rent of plant and machinery   Rs. 2,40,000   2%   2%	1941		Rs. 2,40,000	10%	10%
1948	1941		Rs. 2,40,000	2%	2%
1941B   Rent payment that Is made by an Individual or HUF not covered under payment 1941   Payment that are made under Joint Development Agreement (JDA) to Individual/HUF   10%	194IA	[ - T. 18 [ [ [ 1 ] 1 ] [ [ 1 ] 1 ] [ [ 1 ] 1 ] [ [ 1 ] [ 1	Rs. 50,00,000	1%	1%
Payment that are made under Joint   Development Agreement (JDA) to individual/*HUF   Development Agreement (JDA) to individual/*HUF   Rs. 30.000   10%   1	194IB	Rent payment that is made by an individual or HUF not covered under	Rs. 50,000 (per month)	5%	NA
194J   Fees paid for professional services   Rs. 30.000   10%   10%   10%   10%   194J   Amount paid is revietly for sale/distribution/exhibition of clinematographic films   194K   Payment of income for units of a mutual fund, for example-dividends   Rs. 5,000   10%	194IC	Payment that are made under Joint Development Agreement (JDA) to	No Limit	10%	10%
194J	1941		Re 30 000	10%	10%
Amounts paid as royalty for sale/distribution/exhibition of cinematographic films   2%					- GERT - 1
194K   Payment of Income for units of a mutual fund, for example—dividends   10%   10%   10%   10%   194LA   29yment made for compensation for acquiring certain immovable property   Payment of interest on Infrastructure   NA   5%   5%   5%   5%   10%		Amounts paid as royalty for sale/distribution/exhibition of		Y.	
194LA   Payment made for compensation for acquiring certain immovable property acquiring certain immovable property acquiring certain immovable property bonds to Non-Resident Indians   NA   5%   5%     194LBA(1)   Certain income distributed by a business trust among its unit holder   Payment of interest on rupeed denominated bonds, municipal debt security, and government securities   NA   5%   5%     194LD   Payment of interest on rupeed denominated bonds, municipal debt security, and government securities   NA   5%   5%     194LD   In case cash withdrawal over a certain amount takes place from the bank, and in amount takes place from the bank and one does not file ITIR   ITIR is filed   Na   17%   18%   194D	194K	Payment of income for units of a	Rs. 5,000	10%	10%
194LB   Payment of interest on infrastructure bonds to Non-Resident Indians   NA   5%   5%     194LBA(1)   Certain income distributed by a business trust among its unit holder   Payment of interest on rupee-denominated bonds, municipal debt security, and government securities   NA   5%   5%     194LD   Amounts paid for contract, brokerage, commission or professional fee (other than 194C, 194H, 194J)   In case cash withdrawal over a certain amount takes place from the bank, and ITR is filled   194N   In case cash withdrawal takes place from a bank and one does not file ITR   Amount paid for the sale of products/services by e-commerce service providers via their digital platform   194Q   Payments made for the purchase of goods   TDS on non-availability of PAN   NA   1%   1%   1%	194LA	Payment made for compensation for	Rs. 2,50,000	10%	10%
194LBA(1)   Certain income distributed by a   business trust among its unit holder   Payment of interest on rupee-   denominated bonds, municipal debt   security, and government securities   Amounts paid for contract, brokerage, commission or professional fee (other than 194C, 194H, 194J)   In case cash withdrawal over a certain amount takes place from the bank, and ITR is filled   In case cash withdrawal takes place from a bank and one does not flie ITR   Amount paid for the sale of products/services by e-commerce service providers via their digital platform   Payments made for the purchase of goods   Payments made for the purchase of goods   TDS on the payment of any crypto or other virtual asset   TDS for non-availability of PAN   NA   1%   At a rate higher of:   1. Specified rate as per the act   2. 20%   3. Rate in force   Rate higher of:   1. 5%   1.	194LB	Payment of interest on infrastructure	NA	5%	5%
Payment of interest on rupee-   denominated bonds, municipal debt	194LBA(1)	Certain income distributed by a	NA	10%	10%
194M	194LD	Payment of interest on rupee- denominated bonds, municipal debt	NA	5%	5%
194N	194M	Amounts paid for contract, brokerage, commission or professional fee (other	Rs. 50,00,000	5%	5%
194N	194N	In case cash withdrawal over a certain amount takes place from the bank, and	Rs. 1,00,00,000	2%	2%
Amount paid for the sale of products/services by e-commerce service providers via their digital platform	194N	In case cash withdrawal takes place	Rs. 20,00,000	2%	2%
194Q         Payments made for the purchase of goods         Rs. 50.00.000         0.10%         0.10%           194S         TDS on the payment of any crypto or other virtual asset         NA         1%         1%           206AA         TDS for non-availability of PAN         NA         At a rate higher of:	1940	Amount paid for the sale of products/services by e-commerce service providers via their digital	Rs. 5,00,000	1%	1%
194S   TDS on the payment of any crypto or other virtual asset   1%   1%    206AA   TDS for non-availability of PAN   NA   1%   At a rate higher of:  1. Specified rate as per the act 2. 20%   3. Rate in force   Rate higher of: 1. 5%   1.	194Q	Payments made for the purchase of	Rs. 50,00,000	0.10%	0.10%
206AA TDS for non-availability of PAN NA 20%  At a rate higher of:  1. Specified rate as per the act 2. 20% 3. Rate in force  Rate higher of: 1. 5%  20%	194S	TDS on the payment of any crypto or	NA	1%	1%
206AB TDS on non-filers of income tax return NA	206AA		NA	Specified rate as per the act     2. 20%	-20%
3. Rate in force	206AB	TDS on non-filers of income tax return	NA .	1. 5% 2. Twice the mentioned rate in provision	