

Section	Nature of Payment	Threshold (Rs.)	Individual / HUF TDS Rates (%)	Others
				TDS Rate (%)
192	Salaries	Rs. 2,50,000	Slab Rates	Slab Rates
192A	Premature EPF withdrawal*	Rs. 50,000	10%	10%
193	– TDS on interest on securities***	Rs. 10,000	10%	10%
194	Payment of dividend	Rs. 5,000	10%	10%
194A	Interest issued by banks or post offices on deposits	Rs. 40,000	10%	10%
		Rs. 50,000 (For senior citizens)		
194A	Interest by others apart from on securities	Rs. 5,000	10%	10%
194B	Amounts that someone has won through lotteries, puzzles, or games	Aggregate of Rs. 10,000**	30%	30%
194BB	Amounts that someone has won from horse races	Rs. 10,000	30%	30%
194C	Payments to contractor or sub-contractor – Single Payments	Rs. 30,000	1%	2%
194C	Payments to contractor/sub-contractor – Aggregate Payments	Rs. 1,00,000	1%	2%
194D	Payment of insurance commission to domestic companies	Rs. 15,000	NA	10%
194D	Payment of insurance commission to companies other than domestic ones	Rs. 15,000	5%	NA
194DA	Maturity of Life Insurance Policy	Rs. 1,00,000	5%	5%
194EE	Payment of an amount standing to the credit of an individual under NSS (National Savings Scheme)	Rs. 2500	10%	10%
194F	Payment of repurchase of unit by UTI (Unit Trust of India) or any mutual fund	No Limit	20%	20%
194G	Payments or commission on sale of lottery tickets	Rs. 15,000	5%	5%
194H	Commission or brokerage	Rs. 15,000	5%	5%
194I	Rent of land, building, or furniture	Rs. 2,40,000	10%	10%
194I	Rent of plant and machinery	Rs. 2,40,000	2%	2%
194IA	Payment for transfer of immovable property other than agricultural land	Rs. 50,00,000	1%	1%
194IB	Rent payment that is made by an individual or HUF not covered under payment 194I	Rs. 50,000 (per month)	5%	NA
194IC	Payment that are made under Joint Development Agreement (JDA) to Individual/HUF	No Limit	10%	10%
194J	Fees paid for professional services	Rs. 30,000	10%	10%
194J	Amount paid for technical services	Rs. 30,000	2%	2%
194J	Amounts paid as royalty for sale/distribution/exhibition of cinematographic films	Rs. 30,000	2%	2%
194K	Payment of income for units of a mutual fund, for example- dividends	Rs. 5,000	10%	10%
194LA	Payment made for compensation for acquiring certain immovable property	Rs. 2,50,000	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	NA	10%	10%
194LD	Payment of interest on rupee-denominated bonds, municipal debt security, and government securities	NA	5%	5%
194M	Amounts paid for contract, brokerage, commission or professional fee (other than 194C, 194H, 194J)	Rs. 50,00,000	5%	5%
194N	In case cash withdrawal over a certain amount takes place from the bank, and ITR is filed	Rs. 1,00,00,000	2%	2%
194N	In case cash withdrawal takes place from a bank and one does not file ITR	Rs. 20,00,000	2%	2%
194O	Amount paid for the sale of products/services by e-commerce service providers via their digital platform	Rs. 5,00,000	1%	1%
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:	20%
			1. Specified rate as per the act	
			2. 20%	
3. Rate in force				
206AB	TDS on non-filers of Income tax return	NA	Rate higher of:	
			1. 5%	
			2. Twice the mentioned rate in provision	
			3. Rate in force	