Nature of transaction Payment of salary Premature withdrawal from EPF	Nature of transaction	Section				
			Threshold Limit (Rs)	TDS Rate	Applicability to NR	Applicability to Residents
Premature withdrawai from EPF	Salary	192	Basic exemption limit of employee	Normal Slab Rates	Applicable to NR	Applicable To Resident
	Withdrawal from EPF	192A	Rs. 50,000	10%	Applicable to NR	Applicable To Resident
Interest on securities	Interest on Securities		a) Debentures- Rs. 5,000	10%	Applicable to NK	Applicable to Resident
interest on securities	interest on securities		b) 8% Savings (Taxable)	10%		
		193	Bonds 2003 or 7.75% Savings (Taxable) Bonds			
		155	2018- Rs. 10,000			
			c) Other securities- No limit		Not Applicable to Nr	Applicable To Resident
Payment of any dividend	Dividend payment	194	Rs. 5,000	10%	Not Applicable to Nr	Applicable To Resident
Interest from other than	Interest other than Securities		a) Senior Citizens- Rs. 50,000	10%	,	
interest from securities (from			b) Others- Rs. 40,000			
deposits with banks/post		194A	-,			
office/co-operative society)					Not Applicable to Nr	Applicable To Resident
Income from lottery winnings,	Winnings from Lottery, Card		Aggregate income from lottery winnings, card	30%		
card games, crossword puzzles,	Games, crossword puzzles		games, crossword			
and other games of any type		194B	puzzles etc- Rs. 10,000			
(Except Online Gaming)						
					Applicable to NR	Applicable To Resident
Income from online games	Income from online games	194BA	No limit	30%	Applicable to NR	Applicable To Resident
Income from horse race	Income from horse race	194BB	Rs. 10,000	30%		
winnings	winnings	13400			Applicable to NR	Applicable To Resident
Payment to contractor/sub-	Contractor - I/HUF	194C	a) Single transaction- Rs. 30,000	1%		
contractor:-		1540	b) Aggregate transactions- Rs. 1,00,000		Not Applicable to Nr	Applicable To Resident
Payment to contractor/sub-	Contractor - Others	94C (Others	a) Single transaction- Rs. 30,000	2%		
contractor:-		154C (Others	b) Aggregate transactions- Rs. 1,00,000		Not Applicable to Nr	Applicable To Resident
Insurance commission to:	Insurance Commission -		Rs. 15,000	10%		
a) Domestic Companies	Company	194D				
b) Other than companies					Not Applicable to Nr	Applicable To Resident
Insurance commission to:	Insurance Commission - Others		Rs. 15,000			
a) Domestic Companies		194D		5%		
b) Other than companies					Not Applicable to Nr	Applicable To Resident
Income from the insurance pay-	Life Insurance Pay-out		Rs. 1,00,000	2%		
out, while payment of any sum		194DA				
in respect of a life insurance		154UA				
policy.					Not Applicable to Nr	Applicable To Resident
Payment to non-resident	Payment to NR	194E	No limit	20% + Surcharge &		
sportsmen/sports association	Sportsmen/Sports Association	1346		Cess	Applicable to NR	Not Applicable to Resident
Payment of amount standing to	Payment from National Savings		Rs. 2,500	10%		
the credit of a person under	Scheme (NSS)	194EE				
National Savings Scheme (NSS)		15466				
					Applicable to NR	Applicable To Resident
Payment for the repurchase of	Repurchase of Unit of UTI/MF		No limit	This section is omitted		
the unit by Unit Trust of India		194F		with effect from 1st		
(UTI) or a Mutual Fund		1541		October 2024		
					Applicable to NR	Applicable To Resident
Payments, commission, etc., on	Payments, commission, etc., on	194G	Rs. 15,000	2%		
the sale of lottery tickets	the sale of lottery tickets				Applicable to NR	Applicable To Resident
Commission or brokerage	Commission/Brokerage	194H	Rs. 15,000	2%	Not Applicable to Nr	Applicable To Resident
Rent on plant and machinery	Rent on Plant & Machinery	194-I(a)	Rs. 2,40,000	2%	Not Applicable to Nr	Applicable To Resident
	Rent on					
Rent on		194-I(h)	Rs. 2,40,000	10%		
Rent on land/building/furniture/fitting	Land/Building/Furniture/Fitting	194-I(b)			Not Applicable to Nr	Applicable To Resident
land/building/furniture/fitting Payment in consideration of	Land/Building/Furniture/Fitting Transfer of Immovable	194-I(b)	Rs. 2,40,000	10%	Not Applicable to Nr	Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable	Land/Building/Furniture/Fitting				Not Applicable to Nr	Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable	Land/Building/Furniture/Fitting Transfer of Immovable	194-I(b)				
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land.	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land		Rs. 50,00,000	1%	Not Applicable to Nr Not Applicable to Nr	Applicable To Resident Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other	194-IA			Not Applicable to Nr	Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941		Rs. 50,000,000 Rs. 50,000 per month	1%		
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-1 Payment under Joint	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other	194-IA 194-IB	Rs. 50,00,000	1%	Not Applicable to Nr	Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941	194-IA	Rs. 50,000,000 Rs. 50,000 per month	1%	Not Applicable to Nr Not Applicable to Nr	Applicable To Resident Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (JDA) to Individual/HUF	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941 Payment under JDA to I/HUF	194-IA 194-IB	Rs. 50,000,000 Rs. 50,000 per month No limit	1% 2% 10%	Not Applicable to Nr	Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (IDA) to Individual/HUF Any sum paid by way of fee for	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941	194-IA 194-IB	Rs. 50,000,000 Rs. 50,000 per month	1%	Not Applicable to Nr Not Applicable to Nr Not Applicable to Nr	Applicable To Resident Applicable To Resident Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (JDA) to Individual/HUF Any sum paid by way of fee for professional services	Land/Building/Furnitrure/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 194I Payment under JDA to I/HUF Professional Fees	194-IA 194-IB	Rs. 50,000,000 Rs. 50,000 per month No limit Rs. 30,000	1% 2% 10%	Not Applicable to Nr Not Applicable to Nr	Applicable To Resident Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (JDA) to Individual/HUF Any sum paid by way of fee for professional services Any sum paid by way of	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941 Payment under JDA to I/HUF Professional Fees Remuneration/Fees/	194-IA 194-IB 194-IC 194J	Rs. 50,000,000 Rs. 50,000 per month No limit	1% 2% 10%	Not Applicable to Nr Not Applicable to Nr Not Applicable to Nr	Applicable To Resident Applicable To Resident Applicable To Resident
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land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under loint Development Agreements (IDA) to Individual/HUF Any sum paid by way of fee for professional services Any sum paid by way of remuneration/fee/commission to a director Any sum paid as a fee for technical services	Land/Building/Furnitrure/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941 Payment under JDA to I/HUF Professional Fees Remuneration/Fees/ Commission to Director Payment as a Fee for Technical Services	194-IA 194-IB 194-IC 194J	Rs. 50,000 per month No limit Rs. 30,000 Rs. 30,000 Rs. 30,000	1% 2% 10% 10% 10% 2%	Not Applicable to Nr Not Applicable to Nr Not Applicable to Nr Not Applicable to Nr	Applicable To Resident Applicable To Resident Applicable To Resident Applicable To Resident
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land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (JDA) to Individual/HUF Any sum paid by way of fee for professional services Any sum paid by way of remuneration/fee/commission to a director Any sum paid as a fee for technical services Any sum paid by way of royalty towards the sale or	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941 Payment under JDA to I/HUF Professional Fees Remuneration/Fees/ Commission to Director Payment as a Fee for Technical Services Royalty paid towards Sale or Distribution/Exhibition of	194-IA 194-IB 194-IC 194J	Rs. 50,000 per month No limit Rs. 30,000 Rs. 30,000 Rs. 30,000	1% 2% 10% 10% 10% 2%	Not Applicable to Nr	Applicable To Resident
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land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (IDA) to Individual/HUF Any sum paid by way of fee for professional services Any sum paid by way of remuneration/fee/commission to a director Any sum paid by way of royalty towards the sale or distribution, or exhibition of cinematographic films Any sum paid as fees for technical services, but the	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 194! Payment under JDA to I/HUF Professional Fees Remuneration/Fees/ Commission to Director Payment as a Fee for Technical Services Royalty paid towards Sale or Distribution/Exhibition of Cinematographic Films	194-IA 194-IB 194-IC 194J 194J 194J	Rs. 50,000 per month No limit Rs. 30,000 Rs. 30,000 Rs. 30,000 Rs. 30,000	1% 2% 10% 10% 10% 2% 2%	Not Applicable to Nr	Applicable To Resident
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land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (JDA) to Individual/HUF Any sum paid by way of fee for professional services Any sum paid by way of remuneration/fee/commission to a director Any sum paid as a fee for technical services Any sum paid by way of royalty towards the sale or distribution, or exhibition of cinematographic films Any sum paid as fees for technical services, but the payee is engaged in the business of operation of the	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 194! Payment under JDA to I/HUF Professional Fees Remuneration/Fees/ Commission to Director Payment as a Fee for Technical Services Royalty paid towards Sale or Distribution/Exhibition of Cinematographic Films	194-IA 194-IB 194-IC 194J 194J 194J	Rs. 50,000 per month No limit Rs. 30,000 Rs. 30,000 Rs. 30,000 Rs. 30,000	1% 2% 10% 10% 10% 2% 2%	Not Applicable to Nr	Applicable To Resident
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land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under Joint Development Agreements (JDA) to Individual/HUF Any sum paid by way of fee for professional services Any sum paid by way of fee for professional services Any sum paid as a fee for technical services Any sum paid by way of royalty towards the sale or distribution, or exhibition of cinematographic filims Any sum paid as fees for technical services Any sum paid as fees for technical services, but the payee is engaged in the business of operation of the call centre. Payment of any income for	Land/Building/Furniture/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 194! Payment under JDA to I/HUF Professional Fees Remuneration/Fees/ Commission to Director Payment as a Fee for Technical Services Royalty paid towards Sale or Distribution/Exhibition of Cinematographic Films Fees for Technical Services	194-IA 194-IB 194-IC 194J 194J 194J 194J	Rs. 50,000 per month No limit Rs. 30,000 Rs. 30,000 Rs. 30,000 Rs. 30,000	1% 2% 10% 10% 10% 2% 2%	Not Applicable to Nr	Applicable To Resident
land/building/furniture/fitting Payment in consideration of transfer of certain immovable property other than agricultural land. Rent payment by an individual or HUF not covered u/s. 194-I Payment under loint Development Agreements (IDA) to Individual/HUF Anny sum paid by way of fee for professional services Any sum paid by way of royalty to the control of the control of the control to a director Any sum paid by way of royalty towards the sale or distribution, or exhibition of cinematographic films Any sum paid as a fees for technical services, but the payee is engaged in the business of operation of the call centre. Payment of any income for units of a mutual fund, for	Land/Building/Furnitrue/Fitting Transfer of Immovable Property other than Agri Land Rent payment by I/HUF other than 1941 Payment under JDA to I/HUF Professional Fees Remuneration/Fees/ Commission to Director Payment as a Fee for Technical Services Royalty paid towards Sale or Distribution/Exhibition of Cinematographic Films Fees for Technical Services	194-IA 194-IB 194-IC 194J 194J 194J	Rs. 50,000 per month No limit Rs. 30,000 Rs. 30,000 Rs. 30,000 Rs. 30,000 Rs. 30,000	1% 2% 10% 10% 10% 2% 2%	Not Applicable to Nr	Applicable To Resident
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	Transfer of virtual Digital asset		Specified Persons-	1%		
TDS on the transfer of virtual			Rs. 50,000			
digital assets			Others- Rs 10,000			
Specified persons: Individual or			0.000			
a HUF not						
having income from business						
or profession OR		1945				
Individual or a HUF having sales						
from business or profession						
less than						
icas titali						
					Not Applicable to Nr	Applicable To Resident
TDS on certain payment to	Certain payment to partner	194T	Rs. 20,000	10%		
partner		1541			Not Applicable to Nr	Applicable To Resident
Income on investments made	Income on investments made	195	No limit	20%		
by NRI citizen	by NRI citizen	155			Applicable to NR	Not Applicable to Resident
Income (including LTCG) from	Income (including LTCG) from	196B		10%		
units of an offshore fund	units of an offshore fund	1506	No limit		Applicable to NR	Not Applicable to Resident
Income (including LTCG) from	Income (including LTCG) from			10%		
foreign currency bonds or GDR	foreign currency bonds or GDR	196C				
of an Indian company	of an Indian company		No limit		Applicable to NR	Not Applicable to Resident
Income (excluding dividend	Income (excluding dividend			20%		
and capital gain) from Foreign	and capital gain) from Foreign	196D				
Institutional Investors.	Institutional Investors.		No limit		Applicable to NR	Not Applicable to Resident