

## TDS CHART FOR FY 2022-23 (AY 2023-24)

Section Code	Section Description	Threshold Limit (Rs.)	Normal Case & having PAN	No Return filed for FY 2020-21 (AY 2021-22) & having PAN (Section 206AB)
			Rate (%)	Rate (%)
192	Salary	2,50,000	Slab Rate + SC + Cess	Slab Rate + SC + Cess
192A	Payment of accumulated balance of provident fund which is taxable in the hands of an employee	50,000	10	10
193	<b>Interest on securities</b>			
	Interest on Debentures	5,000	10	20
	Interest on Government Securities	10,000	10	20
	Interest on Other Securities	2,500	10	20
194	Dividend	5,000	10	20
194A	<b>Interest other than interest on securities</b>			
	<b>Payer is Non Banking</b>	5,000	10	20
	<b>Payer is Banks</b>			
	Senior Citizen	50,000	10	20
	Other than Senior Citizen	40,000	10	20
194B	Winnings from lotteries, crossword puzzles, card games and other games of any sort	10,000	30	30
194BB	Income by way of winnings from horse races	10,000	30	30
194C	<b>Payment to Contractors (Other than Transporter)</b>	Single Transaction - Rs. 30,000 Aggregate During the F.Y. - Rs.1,00,000		
	- Individual/HUF		1	5
	- Others		2	5
	<b>Payment to Contract Transporter</b>			
	- Individual/HUF		1	5
	- Others		2	5
194D	<b>Insurance Commission</b>			
	Paid to Domestic Company	15,000	10	20
	Paid to Others		5	10
194DA	Payment in respect of life insurance policy, the tax shall be deducted on the amount of income comprised in insurance payout	1,00,000	5	10
194EE	Payment in respect of deposit under National Savings scheme	2,500	10	20
194F	Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India	No Limit	20	40
194G	Commission on sale of lottery tickets	15,000	5	10
194H	Commission or Brokerage	15,000	5	10
194I	<b>RENT</b>			
	194-I(b) - Land and Building	2,40,000	10	20
	194-I(a) - Plant / Machinery		2	5
194IA	Payment for purchase of immovable property other than non taxable agriculture land if <b>Consideration or Stamp duty value</b> is more than Rs. 50,00,000/-	50,00,000	1	1
194IB	Payment of Rent by Individual / HUF who are not alible to tax audit in previous FY	50,000 per month	5	5
194IC	Payment of Monetary Consideration to Land Owners under Joint Development Agreement	No Limit	10	20

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194J	<b>Fees for professional or technical services</b>			
	- Payment towards fees for technical services	30,000	2	5
	- Payment to Directors other than salary	No Limit	10	20
	- Payment to payee having only business of Call Centers	30,000	2	5
	- Payment to Others	30,000	10	20
194LA	TDS on compensation for compulsory acquisition of immovable Property	2,50,000	10	20
194LB	Payment of interest on infrastructure debt fund to Non Resident	2,50,000	10	20
194LBA	<b>TDS on Certain income from units of a business trust</b> Business trust shall deduct tax while distributing, any interest received or receivable by it from a SPV or any income received from renting or leasing or letting out any real estate asset owned directly by it, to its unit holders	No Limit	10	20
194LBB	Investment fund paying an income to a unit holder [other than income which is exempt under Section 10(23FBB)]	No Limit	10	20
194LBC	<b>Income in respect of investment made in a securitisation trust (specified in Explanation of section 115TCA)</b>	No Limit		
	- Individual/HUF		25	25
	- Others		30	30
194M	Payment by Ind or HUF who are not liable to deduct TDS under section 194C, 194H, or 194J for Contractual fees, Commission, brokerage and Professional fees	50,00,000	5	10
194N	<b>TDS on cash withdrawals by Bank, Post office or Co-operative society in banking fields</b>			
	In case where return for last three years are filed by customer	1 Crores	2	2
	In case where returns are not filed by customer	20 lacs to to 1 Crores	2	2
		Above 1 Crores	5	5
194O	TDS on E-commerce participants	5,00,000	1	5
194P	TDS on Senior Citizen above 75 Years	3,00,000	Slab Rate	NA
194Q	Purchase of Goods - buyer having turnover above Rs.10 crore	50,00,000	0.1	5
194R	TDS on benefit or perquisite of a business or profession	20,000	10	20
194S	<b>TDS on payment for Virtual Digital Assets</b>			
	Payer is Individual / HUF having no Income under the head PGBP <b>or</b> Payer is Individual / HUF having T/o of Preceding FY less than Rs.1 Crores / Rs.50 Lacs	50,000	1	5
	Other Payers	10,000	1	5