

TDS Rate Chart For The FY-2019-2020 (AY: 2020-2021)

Sl. No	Nature of Payment	Section	Basic Cut-Off (Rs.) Per Annum	Individual & HUF	Other Than Individual/HUF	PAN is not Submitted
1.	Payment of Salaries by Employers	192	Slab Rate	Slab Rate	NA	30%
2.	Premature payment by PF Organization from EPF A/c (i.e. before 5 Years).	192A	50,000	10%	NA	20%
3.	Payment of Interest on Securities by company.	193	10,000	10%	10%	20%
4.	Payment of Dividend other than dividendas referred to Section 115O by company (i.e. Dividend on which Dividend Distribution Tax is not paid)	194	2,500	10%	10%	20%
5.	Payment of Interest by bank	194A	40,000 (Non Sr.Citizen) 50,000 (Sr. Citizen)	10%	10%	20%
6.	Payment of Interest by others	194A	5,000	10%	10%	20%
7.	Payment of prize from Wining from Lotteries by any person.	194B	10,000	30%	30%	30%
8.	Payment of prize from Wining from Horse Race by any person.	194B	10,000	30%	30%	30%
9.	Payment to Contractors by any person.	194C	30,000 (Single bill) or 1,00,000 aggregate bills during the year	1%	2%	20%
10.	Payment to Transporter Covered u/s. 44E and submit declaration in prescribed format. (i.e. owning less than 10 goods carriages)	194C	–	0	0	20%
11.	Payment to Transporter not covered u/s. 44E (i.e. owning more than 10 goods carriages)	194C	30,000 (Single bill) or 75,000 aggregate bills during the year	1%	2%	20%

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Bengaluru

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Hyderabad

71, Jubilee Enclave,
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12.	Payment of Insurance Commission to agents by Insurance Company.	194D	15,000	5%	10%	20%
13.	Payment in respect of maturity of Life Insurance Policy by Life Insurance Company.	194DA	1 Lakh	1%	1%	20%
14.	Payment to NRI sportsman or association by any person or organization	194E	–	20%	20%	20%
15.	Payment out of deposit under National Saving Scheme (NSS)	194EE	2,500	10%	10%	20%
16.	Payment with respect to repurchase of units by Mutual Fund Companies.	194F	–	20%	20%	20%
17.	Payment of Lottery Commission	194G	15,000	5%	5%	20%
18.	Payment of commission or Brokerage	194H	15,000	5%	5%	20%
19.	Payment of rent on land, building, furniture and fittings.	194I	240,000	10%	10%	20%
20.	Payment of rent on plant, machinery or equipments.	194I	240,000	2%	2%	20%
21.	Payment made on account of transfer of immovable property other than agriculture land.	194IA	50 Lakh	1%	1%	20%
22.	Rent payable by individual not covered u/s. 194I for land, building, furniture and fittings	194IB	50,000 PM	5%	5%	20%
23.	Payment of Professional Fees other than call centers	194J	30,000	10%	10%	20%
24.	Payment of Professional Fees to call centers.	194J	30,000	2%	2%	20%
25.	Compensation on transfer of certain immoveable property than Agriculture Land	194LA	250,000	10%	10%	20%

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