

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

Important Sections For TDS

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.	Payment to Contractors by any person.	194C	30,000 (Single bill) or 1,00,000 aggregate bills during the year	1%	2%	20%
3.	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%
4.	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%
5.	Payment of commission or Brokerage	194H	15,000	5%	5%	20%
6.	Payment of rent on land, building, furniture and fittings.	194I	240,000	10%	10%	20%
7.	Payment of Professional Fees other than call centers	194J	30,000	10%	10%	20%
8.	Payment of Professional Fees to call centers.	194J	30,000	2%	2%	20%

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