SECTION	PARTICULARS	LIABILITY	EXEMPT UPTO	RATE	DUE DATE FOR DEPOSIT**	CERTIFICATE OF TDS	DUE DATE FOR CERTIFICATE****	QUARTERLY RETURN
192	SALARY	At the time of payment	Basic Exemption Limit	Tax on total salary *	7th of the next month to the month in which it was deducted	income >150000, 16& 12BA otherwise form 16AA	within one month form the end of P.Y. ***	24Q, 15 july, 15 oct, 15 jan, 15 june
193	INTEREST ON SECURITIES	Payment or credit in to account of payee, interest payable, suspense or any other account		10% interest on non listed debenture - 20 % interest to a domestic company - 20%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194	DIVIDEND	Payment or Distribution	payment to an insurer - full other - 2500 if payment through a/c payee cheque	20.00%	7th of the next month to the month in which it was deducted	16A	1 month from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194A#	INTEREST OTHER THAN INTEREST ON SECURITIES	Payment or credit in to account of payee, interest payable, suspense or any other account	Rs.5000, if payer is a Bank, coperative society or post office - Rs.10000 no TDS on RD, Saving a/c, notified scheme, interest to partner.	10% interest to a domestic company - 20%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month***	26Q, 15 july, 15 oct, 15 jan, 15 june

SECTION	PARTICULARS	LIABILITY	EXEMPT UPTO	RATE	DUE DATE FOR DEPOSIT**	CERTIFICATE OF TDS	DUE DATE FOR CERTIFICATE****	QUARTERLY RETURN
194B	WINNINGS		Rs.10000 winnig to seller/ agent on unsold tickets will not be liable to TDS.	30.00%	7th of the next month to the month in which it was deducted	16A	1 month from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194BB	WINNINGS FROM HORSE RACES		Rs.5000	30.00%	7th of the next month to the month in which it was deducted	16A	1 month from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194C#	PAYMENT TO CONTRACTER		single payment - Rs.30000 total during the P.Y. - Rs.75000	Individual or HUF-1% other- 2%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194D	INSURANCE COMMISSION		Rs.20000	10%, payment to a company-20%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month***	26Q, 15 july, 15 oct, 15 jan, 15 june
194E	INCOME OF NON - RESIDENT SPORTSMEN & SPORTS ASSOCIATIONS			10.00%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194EE	INCOME FROM NSS		Rs.2500	20%	7th of the next month to the month in which it was deducted	16A	1 month from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june

SECTION	PARTICULARS	LIABILITY	EXEMPT UPTO	RATE	DUE DATE FOR DEPOSIT**	CERTIFICATE OF TDS	DUE DATE FOR CERTIFICATE****	QUARTERLY RETURN
194F	PAYMENT DUE ON REPURCHASE OF UNITS ISSUED UNDER EQUITY LINKED SAVING SCHEME BY MF OR UTI			20%	7th of the next month to the month in which it was deducted	16A	1 month from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194G	COMMISSION ON SALE OF LOTTERY TICKETS (INCLUDING WINNINGS)		Rs.1000	10.00%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194H#	BROKERAGE AND COMMISSION		Rs.5000	10%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month***	26Q, 15 july, 15 oct, 15 jan, 15 june
194I#	RENT		Rs.180000	Machinery - 2%, Other assets - 10%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june
194J#	TECHNICAL OR PROFESSIONAL SERVICES		Rs.30000	10%	7th of the next month to the month in which it was deducted or when tax is deducted on the date of closing of accounts - within 2 months	16A	2 month & 7 days from the end of month	26Q, 15 july, 15 oct, 15 jan, 15 june

SECTION	PARTICULARS	LIABILITY	EXEMPT UPTO	RATE	DUE DATE FOR DEPOSIT**	CERTIFICATE OF TDS	DUE DATE FOR CERTIFICATE****	QUARTERLY RETURN

* (including the other incomes of the employee in case if employee furnishes such details, but loss will be considered only for income from house property, and deductions & relief (on providing proff of same)

** with the prior approval of joint commissioner - the tax may be deposited quarterly, only for 194A, 194D, 194H (15 july, 15 oct, 15 jan, 15 april) & 192 (15 july, 15 oct, 15 jan, 15 march)

*** in case quarterly deposit - 14 days from the date of payment

**** on request of payee , cosolidated certificate for tds deducted during whole the year can be issued within one month from the end of P.Y.

individual and HUF not covered u/s 44 AB are not liable to deduct tds

if the payee Fails to provide PAN - TDS at the rate prescribed or 20%, whichever is higher

Except for salaries, no surcharge or cess is required to be deducted when the payment is made to a resident.