

TDS FOR THE ASSESSMENT YEAR 2011-2012

Sec	Description	Amount Limit	Rate	
			Indi/ HUF	Others
192	Salary	Rate slab for Asst.Yr. 2011-12 *** Applicable from 01/04/2010	Avg.Tax Rate	
194	Dividend [u/s 2(22)(e)]	N. A	20%	20%
194A	Other Interest from Banking Company	N. A	10%	20%
194B	Winnng from Lottery	10,000.00	30%	30%
194BB	Winning from Horse Race	50,000.00	30%	30%
194C	Contract/Advertisment (In the case of transporter if PAN is quoted - TDS is Nil)	30,000/- single contract or 75,000/- p.a.	1%	2%
194D	Insurance Commission	20,000.00	10%	In the case of Co. rate is 20% and other 10%
194E	Non resident sportsman/ Non resident sports Association	N. A	10%	10%
194EE	Repayment of NSS Deposit	N. A	20%	20%
194F	Repurchase of units of MF or UTI	N. A	20%	20%
194G	Commission on sale of Lottery tickets	N. A	10%	10%
194H	Commission and Brokerage	5,000.00	10%	10%

Sec	Description	Amount Limit	Rate	
			Indi/ HUF	Others
194I	Rent Plant/Machinery	180,000.00	2%	2%
	Others	180,000.00	10%	10%
194J	Professional fee/Technical service fee/Royalty/non-compete fee	30,000.00	10%	10%
194LA	Compensation on acquisition of immoveble property (Otherthan agricultural land) by Gov.	N. A	10%	10%
195	Payment to non residents / Foreign Company	N. A		

Notes:

- * If PAN is not quoted TDS @ 20% is applicable under respective section, whichever is higher, in all cases.
- * No Surcharge / No Cess
- * For late deduction Interest 1% p.m
- * For late deposit Interest 1.5% p.m
- * w.e.f from 01/07/2010