

Section	Particulars	Liability	Threshold Limit	Rate	Due date	Certificate & date	Date of deposit of return	Quarterly Return
192	Salary	At the time of payment	Basic exemption limit	Slab Rate	7 th of next month & 30 th for March	Form 16 on or before 31 st May	15 th of July, Oct, Jan and May	Form 24Q
193	Interest on securities	Payment or credit whichever is earlier	In case of debenture Rs. 2500	10%	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q
194 A	Interest other than Interest on securities	Payment or credit whichever is earlier	Rs. 5000/- if payer is a bank or co-operative society other Rs. 10,000/-	10%	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q
194 B	Winnings from lotteries	Payment or credit whichever is earlier	Rs. 10,000/-	30%	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q
194 BB	Winnings from Horse Races	Payment or credit whichever is earlier	Rs. 5,000/-	30%	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q
194 C	Payment to contractor	Payment or credit whichever is earlier	Single payment Rs. 30,000/-, Total 75,000/- exceeds	Individual or HUF=1% Others=2% *	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q
194 D	Insurance Commission	Payment or credit whichever is earlier	Rs. 20,000/-	10%	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q
194 I	Rent	Payment or credit whichever is earlier	Rs. 1,80,000/-	Plant & Machinery=2% Others=10%	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q
194 J	Professional or technical fees	Payment or credit whichever is earlier	Rs. 30,000/-	10%	7 th of next month & 30 th for March	Form no. 16A, 31 st July, Oct, Jan & May	15 th of July, Oct, Jan and May	Form 26Q