Exhibit No. 2 – TDS/ TCS Rates - Financial Year - 2012-13

Tax deducted at source (TDS)

Sr No.	Section	Head	Cut off Amount (Rs)		Rate %	
			01-04-2012	01-07-2012	Individual/ HUF	Any other entity
1	192	Salaries	Salary ncome must be more than exemption after deductions		Average Tax Rates	Not Applicable
2	193	Interest on securities	2500	5000	10%	10%
3	194	Deemed Dividend			10%	10%
4	194A	Interest from Banking Company	10000	10000	10%	20%
5	194A	Interest other than from a banking Company	5000	5000	10%	10%
6	194B	Lottery / Crossword Puzzle	10000	10000	30%	30%
7	194BB	Winning from Horse Races	5000	5000	30%	30%
8	194C	Payment to Contractors (Aggregate payment Rs. 75000)	30000	30000	1%	2%
9	194C	Contractor/ Sub Contractors – Transport Business – (If PAN quoted) (Aggregate payment Rs. 75000)	30000	30000	NIL	NIL
10	194C	Payment to sub contractor (Aggregate payment Rs. 75000)	30000	30000	1%	2%
11	194D	Insurance Commission	20000	20000	10%	10%
12	194E	Non Resident Sportsman or Sports Association			10%	10%
13	194EE	Payment out of deposit deposits under NSS	2500	2500	20%	-
14	194F	Repurchase of units by MF/ UTI	1000	1000	20%	20%
15	194G	Commission on sale of lottery tickets	1000	1000	10%	10%
16	194H	Commission / Brokerage	5000	5000	10%	10%
17	194I	Rent on Plant & Machinery	180000	180000	2%	2%
18	194I	Rent other than Plant & Machinery	180000	180000	10%	10%
19	194J	Fees for Technical / Professions services	30000	30000	10%	10%
20	194J(1) (ba)	Any Remuneration or commission paid to director of the company – w.e.f. 1-7-2012	N.A.	0	10%	10%
21	194LA	Compensation on Acquisition of immovable property (other than agricultural land)	100000	200000	10%	10%
22	194LLA	Payment on transfer of certain immovable property other than agricultural land (applicable only if amount exceeds : (a) INR 50 lakhs in case such property is situated in a specified urban agglomeration; or(b) INR 20 lakhs in case such property is situated in any other area) **(Effective from 1 October 2012)**	N.A.	INR 50 lakhs in case such property is situated in a specified urban agglomeration; or(b) INR 20 lakhs in case such property is situated in any other area) **(Effective from 1 October 2012)**	1%	1%

Notes

1	**No Education Cess on payment made to resident-**Education Cess is not deductible/collectible at source in case of resident Individual/HUF /Firm/ AOP/ BOI/ Domestic Company in respect of payment of income other than salary. Education Cess @ 2% plus secondary & Higher Education Cess @ 1% is deductible at source in case of non-residents and foreign company.
2	**Surcharge on Income-tax -** Surcharge on Income-tax is not deductible/collectible at source in case of individual/ HUF /Firm/ AOP / BOI/Domestic Company in respect of payment of income other than salary.
3	**The NIL rate will be applicable if the transporter quotes his PAN**
4	**If there is no PAN details; then from 1st** April, 2010 TDS shall be deducted at the rate as applicable or 20% whichever is higher

Exhibit No. 3
Tax Collected at source (TCS) Rates for the Financial Year 2012-13

Sl.No.	Nature of Goods	Rates in %	
		01.04.2012	01.07.2012
1	Alcoholic liquor for human Consumption	1	1
2	Tendu leaves	5	5
3	Timber obtained under forest lease	2.5	2.5
4	Timber obtained by any mode other than a forest lease	2.5	2.5
5	Any other forest produce not being timber or tendu leaves	2.5	2.5
6	Scrap	1	1
7	Parking lot	2	2
8	Toll plaza	2	2
9	Mining & Quarrying	2	2
10	**Minerals, being coal or lignite or iron ore**	**NA**	1
11	**Bullion or jewellery (if the sale consideration is paid in cash exceeding INR 2 lakhs)**	**NA**	1

No Education Cess on payment made to resident-Education Cess is not deductible/collectible at source in case of resident Individual/HUF /Firm/ AOP/ BOI/ Domestic Company in respect of payment of income other than salary. Education Cess @ 2% plus secondary & Higher Education Cess @ 1% is deductible at source in case of non-residents and foreign company.

Surcharge on Income-tax - Surcharge on Income-tax is not deductible/collectible at source in case of individual/ HUF /Firm/ AOP / BOI/Domestic Company in respect of payment of income other than salary.