

RAKESH & ASSOCIATES

TDS RATE CHART FOR A.Y. - 2014-15

Nature of payments		Threshold Limit	Company Firm Co-op Soc. Local Authority	Individual HUF	If No PAN Or Invalid PAN
Sec.	Description	Amount	Rate	Rate	Rate
194A	Interest - Payable by Banks	10,000	10	10	20
	Interest - Payable by Others	5,000	10	10	20
194B	Winning from Lotteries / Crossword Puzzle	10,000	30	30	30
194C	Payment to Contractors - Single Transaction	30,000	2	1	20
	Payment to Contractors - Aggregate during FY	75,000	2	1	20
194D	Insurance Commission	20,000	10	10	20
194H	Commission / Brokerage	5,000	10	10	20
194 I	Rent	1,80,000	10	10	20
	Rent-Plant / Machinery	1,80,000	2	2	20
194J	Professional Fees	30,000	10	10	20
	Directors fees	-	10	10	20
194	Deemed Dividend	-	10	10	20
194BB	Winnings from horse race	5,000	30	30	30
194F	Repurchase Units by MFs	1,000	20	20	20
194G	Commission – Lottery	1,000	10	10	20
194LA	Immovable Property (Compulsory Acquisition)	2,00,000	10	10	20
194-IA	Transfer of immovable property, other than agricultural land (w.e.f. June 1, 2013)	50,00,000	1	1	20

Rakesh Saini

