

TDS Summary

Sr. No.	Section	Nature	Time of deduction	Threshold Limit	Payee		Payer	Special	Notes
				Per Transaction	Rates	Residential status			
1	193	Interest(Securities)	Payment or Cr. W.E.E.	`10,000/-	10	Resident	Any Person	S	
2	194	Dividend (sec.2(22)(e)only)	Payment or Cr. W.E.E.	`2,500/- Year	10	Resident	Domestic Co.		
3	194A	Interest(Other)(on Term Deposit)	Payment or Cr. W.E.E.	`5,000/-	10	Resident	Any Person	44AB, S	A
4	194B	Winning from lotteries (Casual)	Payment	`10,000/-	30	Any Person	Any Person		
5	194BB	Winning from Horse Race	Payment	`5,000/-	30	Any Person	Note E		B
6	194C	Payment to Contractors	Payment or Cr. W.E.E.	`30,000/- (`75,000/- per yr.)	Individual/HUF ,other 1 2	Resident	Any Person	44AB	C
7	194D	Insurance Commission	Payment or Cr. W.E.E.	`20,000/-	10	Resident	Any Person		D
8	194DA	Life insurance policy		>=`1,00,000/-	2	Resident	LIP Co.		E
9	194E	NR Sportsmen or Sport Asso./Insti.	Payment or Cr. W.E.E.	Any Amount	10	NR ind. Or asso./inst.	Resident		F
10	194EE	Deposit from NSC	Payment of any amt. from NSC A/c	`2,500/-	20	Resident	N.A.		
11	194F	Re purchase of units of MF or UTI [unit u/s 80CCB(2)]	Payment	Any Amount	20	Any Person	Resident		
12	194G	Commi. On sale of lottery tickets	Payment or Cr. W.E.E.	`1,000/-	10	Any Person	Any Person	44AB, S	
13	194H	Commission/Brokerage	Payment or Cr. W.E.E.	`5,000/-	10	Resident	Any Person	44AB	G
14	194I	Rent(Land/Building etc.)	Payment or Cr. W.E.E.	`1,80,000/-	10	Resident	Any Person	44AB	H
15	194I	Rent-Plant & Machinery	Payment or Cr. W.E.E.	`1,80,000/-	2	Resident	Any Person	44AB	
16	194IA	Sale of immovable property other than agri. Land (w.e.f. 01/06/2013)	Payment or Cr. W.E.E.	`50,00,000/-	1	Resident	Resident		I
17	194J	Professional Fees	Payment or Cr. W.E.E.	`30,000/-	10	Resident	Any Person	44AB	J
18	194LA	Payment on Compusary acquisition of immovable property	Payment	`2,00,000/-	10	Any person in india	Government		

19	194LB	Int. from infrastructure Debt fund	Payment or Cr. W.E.E.	Any Amount	5	NR/Foreign co.(FC)	Resident	covered u/s 115A	
20	194LB A	Interest income from units of a business trust	Payment or Cr. W.E.E.	Any Amount	R unit holder =10, non cor. NR & FC =5	Any NR	Resident	covered u/s 115UA	K
21	194LC	Income by way of interest from indian company	Payment	Any Amount	5	non cor. NR & FC	indian co. or busi. Trust or govt.		L
22	194LD	Int. on Govt. secu.or rupee denominated bonds of an Indian co. payable to a FFII & QFI	Payment or Cr. W.E.E.	Any Amount	5	FII & QFI	Any Person		M
23	195	Income by way of interest from Indian company				NR or Foreign Co.	Any Person	S	

Time : At the time of (Time as above) in cash or by issue of cheque or by draft or any other mode.

No deduction when amount of such income or the aggregate of it Paymet Credited or Paid Or Likely to be credited or paid to payee or on his behalf dose not exceed....

Comm on:

44AB Payer Individual or HUF who is subjected to tax audit u/s 44AB in immediately preceding F.Y., Co., Firm, AOP/BOI, local authoty, artificial juridicial person.

D Domestic co. Payer.

S The account to which such interest is credited may be called "Interest Payable Account" or "Suspence Account" or by any other name n the books of account of the person

liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.