

## TDS Rates Chart for F.Y. 2016-17 (w.e.f. 01.06.2016)

\* Changed values are highlighted in **RED**

| Nature of Payment Made To Residents                                                                                          | Cutoff (Rs.)  | Company / Firm / Co-operative Society / Local Authority | Individual / HUF        | If No / Invalid PAN |
|------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------|-------------------------|---------------------|
| Section – Description                                                                                                        |               | Rate (%)                                                |                         |                     |
| <b>192 – Salaries</b>                                                                                                        | –             | NA                                                      | <b>Normal Slab Rate</b> | 30                  |
| <b>192A-Premature withdrawal from EPF (wef 01.06.2015)</b>                                                                   | 50000         | NA                                                      | 10                      | 20                  |
| <b>193 – Interest on securities</b>                                                                                          | –             | 10                                                      | 10                      | 20                  |
| <b>194 – Dividends</b>                                                                                                       | 2500          | 10                                                      | 10                      | 20                  |
| <b>194A – Interest other than interest on securities – Others</b>                                                            | 5000          | 10                                                      | 10                      | 20                  |
| <b>194A – Banks(Time deposits)</b>                                                                                           | 10000         | 10                                                      | 10                      | 20                  |
| <b>194A – Banks (Recurring deposit) (01.06.15)</b>                                                                           | 10000         | 10                                                      | 10                      | 20                  |
| <b>194A – Deposit in Co-op Banks (01.06.15)</b>                                                                              | 10000         | 10                                                      | 10                      | 20                  |
| <b>194B – Winning from Lotteries</b>                                                                                         | 10000         | 30                                                      | 30                      | 30                  |
| <b>194BB – Winnings from Horse Race</b>                                                                                      | 10000         | 30                                                      | 30                      | 30                  |
| <b>194C- Payment to Contractor – Single Transaction</b>                                                                      | 30000         | 2                                                       | 1                       | 20                  |
| <b>194C- Payment to Contractor – Aggregate(total) During F.Y.</b>                                                            | 100000        | 2                                                       | 1                       | 20                  |
| <b>194C- Contract–Transporter - valid PAN (upto 31.05.2015)</b>                                                              | –             | –                                                       | –                       | 20                  |
| <b>194C- Contract – Transporter not covered under 44AE (wef 01.06.2015)</b>                                                  | 30000 / 75000 | 2                                                       | 1                       | 20                  |
| <b>194C- Contract – Transporter covered under 44AE &amp; submit declaration on prescribed form with PAN (wef 01.06.2015)</b> | –             | –                                                       | –                       | 20                  |
| <b>194D – Insurance Commission</b>                                                                                           | 15000         | 5                                                       | 5                       | 20                  |
| <b>194DA Payment in respect of life insurance policy (applicable from 01.1.2014)</b>                                         | 100000        | 1                                                       | 1                       | 20                  |
| <b>194E – Payment to Non-Resident Sportsmen or Sports Association</b>                                                        | –             | 10                                                      | 10                      | 20                  |
| <b>194EE – Payments out of deposits under NSS</b>                                                                            | 2500          | 20                                                      | –                       | 20                  |
| <b>194F – Repurchase Units by MFs</b>                                                                                        | –             | 20                                                      | 20                      | 20                  |
| <b>194G – Commission – Lottery</b>                                                                                           | 15000         | 5                                                       | 5                       | 20                  |
| <b>194H – Commission / Brokerage</b>                                                                                         | 15000         | 5                                                       | 5                       | 20                  |

# V.K.'s TAX VISION

BARMER - 344001

Mail @ :- [vkbothra@yahoo.com](mailto:vkbothra@yahoo.com)

Page – 2<sup>nd</sup>

|                                                                                                                                                                                                                                   |         |    |    |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----|----|----|
| <b>194I – Rent – Land and Building – furniture – fittings</b>                                                                                                                                                                     | 180000  | 10 | 10 | 20 |
| <b>194I – Rent – Plant / Machinery / equipment</b>                                                                                                                                                                                | 180000  | 2  | 2  | 20 |
| <b>194IA -Transfer of certain immovable property other than agriculture land (w.e.f 1-6-2013)</b>                                                                                                                                 | 5000000 | 1  | 1  | 20 |
| <b>194J – Professional Fees</b>                                                                                                                                                                                                   | 30000   | 10 | 10 | 20 |
| <b>194LA – Immovable Property</b>                                                                                                                                                                                                 | 250000  | 10 |    | 20 |
| <b>194LB – Income by way of interest from infrastructure debt fund (non-resident)</b>                                                                                                                                             | –       | 5  | 5  | 20 |
| <b>194LB – Income by way of interest from infrastructure debt fund (non-resident)</b>                                                                                                                                             | –       | 5  | 5  | 20 |
| <b>194 LC – Income by way of interest by an Indian specified company to a non-resident / foreign company on foreign currency approved loan / long-term infrastructure bonds from outside India (applicable from July 1, 2012)</b> | –       | 5  | 5  | 20 |
| <b>194LD – Interest on certain bonds and govt. Securities(from 01-06-2013)</b>                                                                                                                                                    | –       | 5  | 5  | 20 |
| <b>196B – Income from units</b>                                                                                                                                                                                                   | –       | 10 | 10 | 20 |
| <b>196C-Income from foreign currency bonds or GDR (including long-term capital gains on transfer of such bonds) (not being dividend)</b>                                                                                          | –       | 10 | 10 | 20 |
| <b>196D – Income of FIs from securities</b>                                                                                                                                                                                       | –       | 20 | 20 | 20 |

**Latest notification (No. 30/2016 dated 29th April'16) by Income Tax Department,**

Due dates to file TDS Return from **1st June'2016** would be as follows:

| S. No. | Date of ending of quarter of financial year | Due date                                                                                                       |
|--------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| (1)    | (2)                                         | (3)                                                                                                            |
| 1.     | 30th June                                   | <b>31st July</b> of the financial year                                                                         |
| 2.     | 30th September                              | <b>31st October</b> of the financial year                                                                      |
| 3.     | 31st December                               | <b>31st January</b> of the financial year                                                                      |
| 4.     | 31st March                                  | <b>31st May</b> of the financial year immediately following the financial year in which the deduction is made. |

**Kindly note the notification is applicable from 1st June 2016** and thus the due date for Quarter 4 of F.Y. 2015-16 i.e. Jan'16-March'16 remains 15th May'2016.

Compiled with the help of Google and Notification still **INCONVENIENCE CAUSED IS REGRETTE**

Your Co-operation will help us serve you better!!