

TDS Rates FY 2019-2020					
Sr.No	Section	Payment Type	Threshold	Ind/HUF	Others
1	192	Salaries by Employer		Slab rate	-
2	192A	PF (< 5 Years) by PF org	50,000	10	-
3	193	Interest by Company	10,000	10	10
4	194	Dividend (No DDT)	2,500	10	10
5	194A	Interest by Bank , Co op society, Post office	40,000	10	10
6		Interest by Bank -Sr .Citizen	50,000	10	10
7		Interest by Others	5,000	10	10
8	194B	Winnings from lotteries	10,000	30	30
9		Horse races	10,000	30	30
10	194C	Contractors - 1 Bill	30,000	1	2
11		Contractors - During year	1,00,000	1	2
12		Payment to Transporter 44AE	-	-	-
13	194D	Insurance commission to agent	15,000	5	10
14	194DA	LIC Maturity	1,00,000	1	1
15	194E	NRI Sports person or association	-	20	20
16	194EE	Payment from Deposit by NSS	2,500	10	10
17	194F	Mutual Fund repurchase of units	-	20	20
18	194G	Lottery commission	15,000	5	5
19	194H	Commission or Brokerage	15,000	5	5
20	194I	Rent - Land and Building, Furniture and fittings	2,40,000	10	10
21		Rent - Plant and machinery	2,40,000	2	2
22	194IA	Payment Immovable property other than Agri land	50,00,000	1	1
23	194IB	Rent payable by Individual other than above (<i>Per Month</i>)	50,000	5	-
24	194J	Professional Fees	30,000	10	10
25	194J	Professional Fees - Call centres	30,000	2	2
26	194LA	Compensation for Immovable property other than Agri land	2,50,000	10	10
27	194N	TDS on Cash withdrawal from bank/ PO	1,00,00,000	2	2

Every specified person

Assessee in Default

1% p m or part

1.5% p m or part

200 per day for return

*

TDS rate without PAN is

20

- **T Rajashekar Reddy And Company**

Chartered Accountants

<https://trrac.in/>