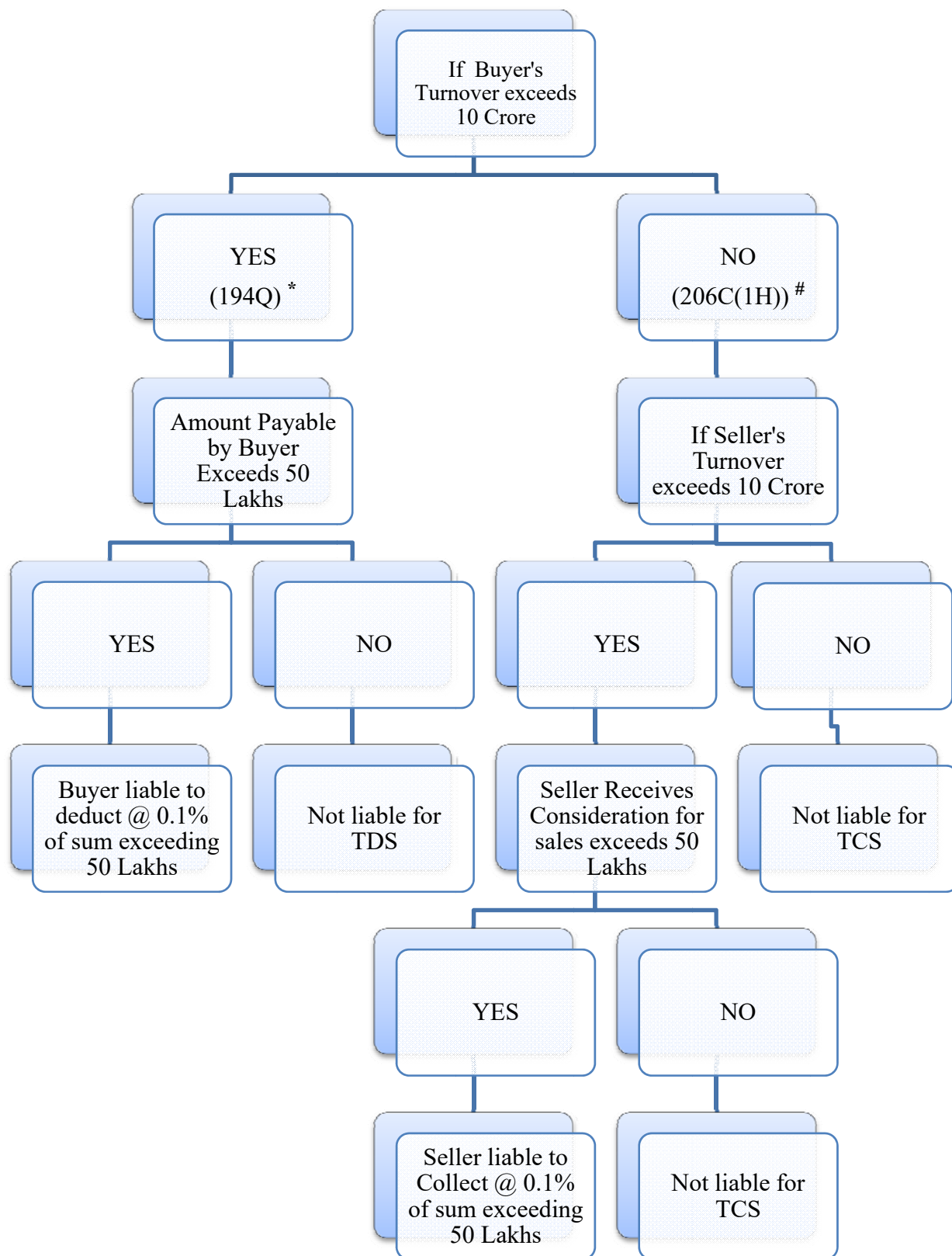




* 194Q will not apply if the transaction is liable for TDS under any other section or Liable for TCS under any other section other than 206C(1H).

206C(1H) will not apply if the transaction liable for TCS under any other section or liable for TDS under 194Q.