

## TDS Rate Chart

### Assessment Year : 2011-2012 Financial Year : 2010-2011

Particulars		Individual / HUF	Domestic Company / Firm	Criteria for Deduction
Nature of Payments	Section Code	Rate <sup>★</sup>	Rate <sup>★</sup>	Payment in excess of
1. Salary	192	As per the prescribed rates applicable to Individual / Women & Senior Citizens		
2. Interest other than Interest on Securities	194A	10	10	Banking Rs. 10,000/- p.a. Others Rs. 5,000/- p.a.
3. Winning from Lotteries & Puzzles	194B	30	30	<sup>a</sup> Rs. 10,000/- p.a.
4. Payment to Contractors	194C	1	2	<sup>b</sup> Rs. 30,000/- per contract or Rs. 75,000/- p.a.
4.1 Payment to Adverting / Sub Contractors	194C	1	2	
3. Insurance Commision	194D	10	10	<sup>c</sup> Rs. 20,000/- p.a.
4. Commision & Brokerage	194H	10	10	<sup>d</sup> Rs. 5,000/- p.a.
5. Rent - Land & Building	194I	10	10	<sup>e</sup> Rs. 1,80,000/- p.a.
5.1 Rent - Plant & Machinery	194I	2	2	
6. Professional Fees & Technical Services	194J	10	10	<sup>f</sup> Rs. 30,000/- p.a.

#### Our Software Solutions On

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Asset Management Software

**eFormExpert**  
IT Return e-Filing Software

**BackupExpress**  
Data Backup Software

**★ If PAN not available : Prescribed rate or 20% which ever is higher will be deducted on all transactions liable to TDS**  
Before 01-07-2010 a. Rs. 5,000 b. Rs. 20,000 / Rs. 50,000 c. Rs. 5,000 d. Rs. 2,500 e. 1,20,000 f. Rs. 20,000



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