

## TDS Rate Chart

### Assessment Year : 2019-2020 Financial Year : 2018-2019

Particulars		Individual / HUF	Domestic Company / Firm	Criteria for Deduction
Nature of Payments	Section Code	Rate	Rate	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	Rs. 10,000/- p.a.
4. Payment to Contractors	194C	1	2	Rs. 30,000/- per contract or Rs. 1,00,000/- p.a.
4.1 Payment to Advertising / Sub Contractors	194C	1	2	
5. Insurance Commision	194D	5	5	Rs. 15,000/- p.a.
6. Commision & Brokerage	194H	5	5	Rs. 15,000/- p.a.
7. Rent - Land & Building	194I	10	10	Rs. 1,80,000/- p.a.
8. Rent - Plant & Machinery	194I	2	2	
9. Immovable Property other than Agricultural Land	194IA	1	1	Rs. 50,00,000/-
10. Rent Paid by Individual / HUF other than those covered under section 44AB	194IB	5	-	Rs. 50,000/-
11. Professional Fees & Technical Services	194J	10	10	Rs. 30,000/- p.a.
12. Professional Fees & Technical Services Engaged in the business of Call Centre	194J	2	2	Rs. 30,000/- p.a.

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