

TDS Rate Chart

Assessment Year : 2020-2021 Financial Year : 2019-2020

Particulars		Individual / HUF	Domestic Company / Firm	Criteria for Deduction
Section Code	Nature of Payments	Rate	Rate	Payment in excess of
192	Salary	As per the prescribed rates applicable to Individual / Women & Senior Citizens		
194A	Interest other than Interest on Securities	10	10	₹ 40,000* p.a. Banking ₹ 5,000 p.a. Others
194B	Winning from Lotteries & Cross Word Puzzles	30	30	₹ 10,000 p.a.
194C	Payment to Contractors	1	2	₹ 30,000 per contract or ₹ 1,00,000 p.a.
194C	Payment to Advertising / Sub Contractors	1	2	
194D	Insurance Commission	5	5	₹ 15,000 p.a.
194H	Commission & Brokerage	5	5	₹ 15,000 p.a.
194I	Rent - Land & Building	10	10	₹ 2,40,000 p.a.
194I	Rent - Plant & Machinery	2	2	
194IA	Immovable Property other than Agricultural Land	1	1	₹ 50,00,000
194IB	Rent Paid by Individual / HUF other than those covered under section 44AB	5	-	₹ 50,000
194J	Professional Fees & Technical Services	10	10	₹ 30,000 p.a.
194J	Professional Fees & Technical Services Engaged in the business of Call Centre	2	2	₹ 30,000 p.a.

* ₹ 50,000/- for Senior Citizen

Due date of TDS Statement filing chart

Quarters	Due dates for Form 24Q, 26Q and 27Q	Due dates for Form 27EQ (for TCS)
Quarter 1 April to June	31st July	15th July
Quarter 2 July to September	31st October	15th October
Quarter 3 October to December	31st January	15th January
Quarter 4 January to March	31st May	15th May



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