

Sl. No.	Section	Nature of Payment	CUT OFF	Rate %	
				HUF/IND	Others
1	192	Salaries		Average Rate	
2	193	Interest on Debentures	5000	10	10
3	194	Deemed Dividend	-	10	10
4	194A	Interest other than Interest on Securities (By Bank)	10000	10	10
4A	194A	Interest other than Interest on Securities (By Others)	5000	10	10
5	194B	Lottery / Cross Word Puzzle	10000	30	30
6	194BB	Winning form horse race	5000	30	30
7	194C(1)	Contractors	30000	1	2
8	194C(2)	Sub-Contractors /Advertisements	30000	1	2
9	194D	Insurance Commission	20000	10	10
10	194EE	Payments out od Deposit under NSS	2500	20	-
11	194F	Repurchase of units by MF / UTI	1000	20	20
12	194G	Commission on sale of lotter tickets	1000	10	10
13	194H	Commission or Brokerage	5000	10	10
14	194I	Rent (Land & Building) Furniture & Fittings	180000	10	10
		Rent (P & M, Equipment)	180000	2	2
15	194 IA	TDS on transfer of Immovable property other than agriculture	50 Lacs	1	1

		land (w.e.f. 01.06.2013)			
16	194J	Professional/Technical charges/ Royalty & Non compete fees	30000	10	10
17	194J(1)(ba)	Any remuneration or commission paid to director of the company (w.e.f. 01.07.2012)	Nil	10	10
18	194LA	Compensation on acquisition of immovable property	200000	10	10

**Note:**

1. **Yearly Limit u/s 194C:** Where the aggregate of the amounts paid/credited or likely to be paid/credited to Contractor or Sub-contractor exceeds Rs.75,000 during the financial year, TDS has to be deducted u/s 194C.
2. **TDS at higher rate ie., 20%** has to be deducted if the deductee does not provide PAN to the deductor.(read detail u/s 206AA)
3. **No TDS on Goods Transport :**No deduction shall be made from any sum credited or paid or likely to be credited or paid during the previous year to the account of a contractor during the course of business of plying, hiring or leasing goods carriages on furnishing of his Permanent Account Number, to the person paying or crediting such sum.(read details here No TDS on Goods Transport )
4. **Surcharge on tax is not deductible/collectible** at source in case of resident individual/ HUF /Firm/ AOP / BOI/Domestic Company in respect of payment of income other than salary.
5. **Surcharge on TDS is applicable** on payment made to non resident other than company ,if payment is in excess of one crore.(10 %)
6. Surcharge on TDS on salary is applicable if taxable salary is more than one crore @ 10 %
7. **In the case of Company other than Domestic Company,**
  - o (i) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;
  - o (ii) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds ten crore rupees.
8. **No Cess on payment made to resident:** [Education](#) Cess is not deductible/collectible at source in case of resident Individual/HUF/Firm/ AOP/ BOI/ Domestic Company in respect of payment of

income other than salary. [Education](#) Cess @ 2% plus secondary & Higher [Education](#) Cess @ 1% is deductible at source in case of non-residents and foreign company.

**9. TDS by Individual and HUF (Non Audit) case not deductible :** An Individual or a Hindu Undivided Family whose total sales, gross receipts or turnover from business or profession carried on by him does not exceed the monetary limits (Rs.100,00,000 in case of business & Rs.25,00,000 in case of profession) under Clause (a) or (b) of Sec.44AB during the immediately preceding financial year shall not be liable to deduct tax u/s.194A,194C, 194H, 194I & 194J. So no tax is deductible by HUF/Individual in first year of operations of business even sales/Fees is more than 100/25 Lakh.