

SECTION	HEADS	THRESHOLD LIMIT	RATE
192	Income from Salary	Senior Citizen (60 Years) Rs. 3,00,000	Average rate of Tax + Education Cess (Surcharge if Salary > 50 Lacs)
		Super Senior Citizen (80 Years) Rs. 5,00,000	
		Others Rs. 2,50,000	
192A	Premature Withdrawal from EPF (wef 01.06.2015) (*If PAN not furnished Rate of TDS at Maximum Mariginal Rate of 34.608%)	Rs. 50,000	10%
193	* Interest on Securities	Rs. 5,000	10%
194A	Interest from a Banking Company	Rs. 10,000 per annum	10%
194A	Interest other than from a Banking Co.	Rs. 5,000 per annum	10%
194B	Winning from Lotteries & Cross Word Puzzles	Rs. 10,000 per annum	30%
194C	Transporters with valid PAN & to whom 44AE applicable	-	0%
194C	Payment to Contractors; Sub-contractor; Advertising Contractors	Rs.30,000 per contract (or) Rs. 1,00,000 per annum	Individual/HUF 1% Others 2%
194D	Insurance Commision	Rs. 15,000	Resident:5% Domestic Company:10%

194DA	Payment under life insurance policy (including Bonus)	Rs.99,999 per annum	1%
194E	Non-resident Sportsman or Sports Association	-	20%
194EE	Out of deposit under NSS	Rs.2,499	Individual or HUF 10% Other NA
194G	Commission on Sale of Lottery Tickets	Rs. 15,000	5%
194H	**Commission/Brokerage	Rs. 15,000 per annum	5%
194-I	**Rent on Plant / Machinery	Rs. 1,80,000 per annum	2%
194-I	**Land or building or furniture or fitting	Rs. 1,80,000 per annum	10%
194-IA	Payment or transfer of Non - agricultural immovable property	Rs. 50,00,000 & above	1%
194-IB	Rent payable by an individual or HUF not covered u/s. 194I	Rs.50,000 per month	01-04- 2017 to 31-05- 2017 – NIL & 01/06/2017 Onwards - 5%

194J	Fees for Professional / Technical Services	Rs. 30,000 per annum	01-04- 2017 to 31-05- 2017 – 10% & 01/06/2017 Onwards - 2% (For Call Centre) 10% (For Others)
194LA	Compulsory Acquisition of immovable Property	Rs. 2,50,000	10%

*** Only for Debenture in which the public are substantially interested**

**** Other than Individual or HUF except those covered u/s 44AB**

TCS RATES

206C	Scrap	–	1.00%
206C	Tendu Leaves	–	5.00%
206C	Timber obtained under a forest lease or other mode	–	2.50%
206C	Any other forest produce not being a Timber or tendu leave	–	2.50%
206C	Alcoholic Liquor for Human Consumption	–	1.00%
206C	Packing lot, toll plaza, mining & quarrying	–	2.00%
206C	Purchase of coal lignite, Iron ore by a trader	–	1.00%
206C	Sale Value of Motor vehicle whether in cheque or in any other mode of receipt	Exceeding Rs. 10 Lakhs per transaction	1.00%

SURCHARGE & EDUCATION CESS

Type of Payment	Surcharge	Rate	Education Cess (3.00%)
Salary(Resident & Non-resident)	Upto 50 Lacs	NIL	Yes
	50 Lacs to 1 Crore	10%	
Salary (Resident & Non-resident)	>	15%	Yes
Other Payments to Residents	No	Nil	No

OTHER PAYMENTS TO NON-RESIDENTS

Payment to Non-Residents (other than Cos)	Upto 1cr	Nil	Yes
	> 1 Crore	10%	
Payments to Foreign Co.	Upto 1cr	Nil	Yes
	> 1 Crore	2%	
	> 10 Crores	5%	

INTEREST ON DELAY IN DEPOSIT OF TAX AFTER DEDUCTION

Stage of deduction	(Rate per month or part of the month)
From date when deductible till actual deduction	1.00%
From date of deduction till payment	1.50%