

**TDS Rate Chart applicable from 01.04.2026**

Old Section	New Section	Nature Of Income	Threshold Limits	Individual/HUF	Others
192	392	Payment made as salaries		Slab Rates	Slab Rates
192A	392(7)	PF Withdrawal	Rs. 50,000	10%	10%
193	393(1) Sl.No. in Table-5(i)	Any income by way of Interest on securities by any person.	Rs. 10,000	10%	10%
194	393(4) Sl.No. in Table-10	Any dividend paid.	Rs.10,000	10%	10%
194A	393(1) Sl.No. in Table-5(ii),(iii)	(ii)Any income by way of interest other than interest on securities by a banking company, co-operative society carrying on business of banking etc.	(i)Rs. 1,00,000 in case of senior citizen. (ii)Rs. 50,000 in case of person other	10%	10%
		(iii)Any income being interest other than interest on securities by persons other than above.	Rs. 10,000		
194C	393(1) Sl.No. in Table-6(i)	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person.	Rs.30,000 for any such sum Rs.1,00,000 in case of aggregate of such sums.	1%	2%
194D	393(1) Sl.No. in Table-1(i)	Any income by way of remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of insurance policies).	Rs. 20,000	Not Applicable	10%
194DA	393(1) Sl.No. in Table-8(i)	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income	Rs.1,00,000	2%	Not Applicable
194H	393(1) Sl.No. in Table-1(ii)	Any income by way of commission [not being insurance commission referred to in serial number 1	Rs.20,000	2%	2%
194I	393(1) Sl.No. in Table-2(ii)	Any income by way of rent.	Rs.50,000 for a month or part of a month.	(i)Use of any machinery or plant or equipment-2%.	(i)Use of any machinery or plant or equipment-2%.
				(ii)Use of any land, or building-10%	(ii)Use of any land, or building-10%
194IA	393(1) Sl.No. in Table-3(i)	Any consideration for transfer of any immovable property (other than agricultural land).	Rs. 50,00,000	1%	1%
194IB	393(1) Sl.No. in Table-2(i)	Any income by way of rent.	Rs.50,000 for a month or part of a	2%	2%
194J	393(1) Sl.No. in Table-6(iii)	Any sum by way of— (a) fees for professional services; or (b) fees for technical services; or (c) remuneration or fees or commission by whatever name called, other than those on which tax is deductible under section 392, to a director of a company; or (d) royalty; or (e) any sum referred to in section 26(2)(h).	(i) for (a), (b), (d) and (e) Rs. 50,000 (ii) for (c) Nil	(a) 2% of such sum in case of— (i) fees for technical services (not being a professional services); or (ii) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (iii) payee, engaged only in the business of operation of call centre; (b) 10% of such sum in cases other than (a).	(a) 2% of such sum in case of— (i) fees for technical services (not being a professional services); or (ii) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (iii) payee, engaged only in the business of operation of call centre; (b) 10% of such sum in cases other than (a).

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<b>Old Section</b>	<b>New Section</b>	<b>Nature Of Income</b>	<b>Threshold Limits</b>	<b>Individual/HUF</b>	<b>Others</b>
194K	393(1) Sl.No. in Table-4(i)	Any income in respect of— (a) units of a Mutual Fund specified under Schedule VII (Table: Sl. No. 20 or 21); or (b) units from the Administrator of the specified undertaking; or (c) units from the specified company.	Rs.10,000	10%	10%
194B	393(3) Sl.No. in Table-1	Any income by way of winnings (other than winnings from online games as referred to in serial number 2) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever.	Rs.10,000	30%	30%
194BA	393(3) Sl.No. in Table-2	Any income by way of winnings from online game.		30%	30%
194BB	393(3) Sl.No. in Table-3	Any income by way of winnings from any horse race.	Rs. 10,000	30%	30%
194EE	393(3) Sl.No. in Table-6	Payment received from the National Savings Scheme (NSS) by individuals	Rs.2,500	10%	10%
194G	393(3) Sl.No. in Table-4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets.	Rs.20,000	2%	2%
194IC	393(1) Sl.No. in Table-3(ii)	Payments made under a Joint Development Agreement (JDA) to individuals or HUF by any person.	Nil	10%	10%
194LA	393(1) Sl.No. in Table-3(iii)	Any sum, being in the nature of— (a) compensation or the enhanced compensation; or (b) consideration or the enhanced consideration, on account of compulsory acquisition, under any law for the time being in force, of any immovable property (other than agricultural land).	Rs. 5,00,000	10%	10%
194LB	393(2) Sl.No. in Table-5	Interest payment on infrastructure bonds to Non-Resident	Nil	5%	5%
194Q	393(1) Sl.No. in Table-8(ii)	Any sum exceeding fifty lakh rupees for purchase of any goods.	Rs. 50,00,000	0.10%	0.10%
194R	393(1) Sl.No. in Table-8(iv)	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident.	Rs.20,000	10%	10%
194S	393(1) Sl.No. in Table-8(vi)	Any sum by way of consideration for transfer of a virtual digital asset.	Rs.50,000	1%	1%
194T	393(3) Sl.No. in Table-7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account).	Rs.20,000	10%	10%
195	393(2)	Payment to Non Residents		20% or DTAA	20% or DTAA

**TCS Chart applicable from 01.04.2026**

<b>Old Section</b>	<b>New Section</b>	<b>Nature Of Income</b>	<b>Threshold Limits</b>	<b>Individual/HUF</b>	<b>Others</b>
206C(1G)	394(1) Sl.No. in Table-7	* Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding ten lakh rupees—	Rs. 10,00,000	(a) 5% for purposes of education or medical treatment; (b) 20% for purposes other than education or medical treatment	(a) 5% for purposes of education or medical treatment; (b) 20% for purposes other than education or medical treatment
206C(1)	394(1) Sl.No. in Table-4	Sale of scrap.		1%	1%
206(1I)	394(1) Sl.No. in Table-8	** Sale of “overseas tour programme package” including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure		(a) 5% of amount or aggregate of amounts up to ten lakh rupees; (b) 20% of amount or aggregate of amounts exceeding ten lakh rupees.	(a) 5% of amount or aggregate of amounts up to ten lakh rupees; (b) 20% of amount or aggregate of amounts exceeding ten lakh rupees.