

## TDS Rate Chart

**Assessment Year : 2021-2022 | Financial Year : 2020-2021**

Sr No.	Particulars		Individual / HUF	Domestic Company / Firm / Others	Individual / HUF	Domestic Company / Firm / Others	
	Nature of Payments	Section Code	Rate	Rate	Rate	Rate	
1	Salary	192	As per the prescribed rates applicable to individual/Women & Senior Citizen				Criteria for Deduction
			<b>Existing Rate of TDS 01/04/2020 to 13/05/2020</b>		<b>Reduced Rate of TDS 14/05/2020 to 31/03/2021</b>		<b>Payment in Excess of</b>
2	Interest other than Interest on Securities	194A	10	10	7.5	7.5	Banking Rs. 40,000/- p.a. Others Rs. 5,000/- p.a.
3	Winning from Lotteries & Puzzles	194B	30	30	22.5	22.5	Rs. 10,000/- p.a.
4	Payment to Contractors	194C	1	2	0.75	1.5	Rs. 30,000/- per contract or Rs. 1,00,000/- p.a.
5	Payment to Advertising / Sub Contractors	194C	1	2	0.75	1.5	
6	Insurance Commission	194D	5	5	3.75	3.75	Rs. 15,000/- p.a.
7	Commission & Brokerage	194H	5	5	3.75	3.75	Rs. 15,000/- p.a.
8	Rent - Land & Building	194I	10	10	7.5	7.5	Rs. 2,40,000/- p.a.
9	Rent - Plant & Machinery	194I	2	2	1.5	1.5	
10	Immovable Property other than Agricultural Land	194IA	1	1	0.75	0.75	Rs. 50,00,000/-
11	Rent Paid by Individual / HUF other than those covered under section 44A	194IB	5	-	3.75	-	Rs. 50,000/
12	Professional Fees & Technical Services	194J	10	10	7.5	7.5	Rs. 30,000/- p.a.
13	Professional Fees & Technical Services Engaged in the business of Call Centre	194J	2	2	1.5	1.5	Rs. 30,000/- p.a.