

SGCO & Co. LLP**TDS Rate Chart****Assessment Year : 2022-23 Financial Year : 2021-22**

	Particulars		Individual / HUF	Domestic Company / Firm / Others	Criteria for Deduction
Sr No.	Nature of Payments	Section Code	Rate	Rate	Payment in Excess of
1	Salary	192	As per the prescribed rates applicable to individual/Women & Senior Citizen		
2	Interest other than Interest on Securities	194A	10	10	Banking Rs. 40,000/- p.a. Others Rs. 5,000/- p.a.
3	Winning from Lotteries & Puzzles	194B	30	30	Rs. 10,000/- p.a.
4	Payment to Contractors	194C	1	2	Rs. 30,000/- per contract or Rs. 1,00,000/- p.a.
5	Payment to Advertising / Sub Contractors	194C	1	2	
6	Insurance Commission	194D	5	5	Rs. 15,000/- p.a.
7	Commission & Brokerage	194H	5	5	Rs. 15,000/- p.a.
8	Rent - Land & Building	194I	10	10	Rs. 2,40,000/- p.a.
9	Rent - Plant & Machinery	194I	2	2	
10	Immovable Property other than Agricultural Land	194IA	1	1	Rs. 50,00,000/-
11	Rent Paid by Individual / HUF other than those covered under section 44A	194IB	5	-	Rs. 50,000/
12	Fees for Professional Services	194J	10	10	Rs. 30,000/- p.a.
13	Fees for Technical Services (other than professional services) (w.e.f. 01.04.2020)	194J	2	2	Rs. 30,000/- p.a.
14	Engaged only in the business of operation of call centre (w.e.f. 01.06.2017)	194J	2	2	Rs. 30,000/- p.a.
15	Purchase of Goods w.e.f. 01.07.2021	194Q	0.1	0.1	Rs. 50,00,000/- (on the sum exceeding 50 Lakhs)

