

TDS Rates for F.Y. 2020-21 (A.Y. 2021-22)

SECTION	FOR PAYMENT OF	ON PAYMENT EXCEEDING (THRESHOLD LIMIT)	INDIVIDUAL/HUF (%) TDS Rate	
			01-04-2020 To 13-05-2020	14-05-2020 To 31-03-2021
192	Salary Income	Income Tax Slab	Slab rates	Slab Rates
192A	EPF - Premature Withdrawal	Rs.50,000	10% If no PAN, TDS @ 30%	10% If no PAN, TDS @ 30%
193	Interest on Securities	Rs.10,000 (On Security of Central or State Gov.)	10%	7.5%
194	Dividend to Share Holders	Rs.5,000	10%	7.5%
194A	Interest other than on Securities by Bank/Post Office(Like FDs)	Rs.40,000 (For Senior Citizens Rs.50,000)	10%	7.5%
194B	Winning from Lotteries / Puzzle /Game	Rs.10,000	30%	30%
194 BB	Winning from Horse Race	Rs.10,000	30%	30%
194C	Payment to Contractors	Rs.100,000	2%	1.50%
194D	Payment of Insurance Commission	Rs.15,000	5%	3.75%
194 DA	Payment in respect of Life Insurance Policy	Rs.1,00,000	1%	3.75%
194 EE	Payment of NSS Deposits	Rs.2,500	10%	7.5%
194G	Commission on Sale of Lottery tickets	Rs.15,000	5%	3.75%
194H	Commission or Brokerage	Rs.15,000	5%	3.75%
194I	Rent of Land, Building or Furniture	Rs.2,40,000	10%	7.5%
	Rent of Plant & Machinery	Rs.2,40,000	2%	1.5%
194 IA	Transfer of Immovable Property ,other than Agricultural Land	Rs.50 lakh	1%	0.75%
194 IB	Rent	Rs.50,000 (per month)	5%	3.75%

194J	Royalty and Fees for Professional or Technical Services	Rs.30,000	10%	7.50%
194K	Dividend by Mutual Fund Companies	Rs.5,000	10%	7.5%
194 LB	Interest from Infrastructure Bonds	N.A.	5%	5%
194M	Payment to contractor, commission agent, broker or professional by certain Individuals or HUF	50 Lakhs	5%	3.75%
194N	- If a person defaults in filing of return: 20 lakhs - If no default is made in	2%: In general if cash withdrawn exceeds Rs.1 crore - 2% : If assessee has not furnished return for last 3 assessment years and cash withdrawn exceeds	2%: In general if cash withdrawn exceeds Rs.1 crore - 2% : If assessee has not furnished return for last 3 assessment years and cash withdrawn exceeds	2%: In general if cash withdrawn exceeds Rs.1 crore - 2% : If assessee has not furnished return for last 3 assessment years and cash withdrawn exceeds

Section	Goods & Services liable to TCS	Rate of TDS applicable for the period	
		14-05-2020 To 31-03-2021	14-05-2020 To 31-03-2021
Section 206C(1)	Alcoholic liquor for human consumption	1%	0.75%
Section 206C(1)	- Timber obtained under Forest lease - Timber obtained by any mode other than under a forest lease - Any other forest produce not being timber or tendu leaves	2.50%	1.875%
Section 206C(1)	Tendu leaves	5%	3.75%
Section 206C(1)	Minerals, being coal or ignite or iron ore	1%	0.75%
Section 206C(1)	Scrap	1%	0.75%
Section 206C(1C)	Parking Lot	2%	1.50%
Section 206C(1C)	Toll Plaza	2%	1.50%
Section 206C(1C)	Mining & quarrying	2%	1.50%
Section 206C(1F)	Motor Car	1%	0.75%
Section 206C(1G)	Overseas tour travel package	5%	3.75%
Section 206C(1G)	Remittance of Forex under LRS of Rs.7 lakh or more in a financial year	0.5%: Where remittance is a repayment of loan obtained for the purpose of pursuing any education 5%: In any other case	0.375%: Where remittance is a repayment of loan obtained for the purpose of pursuing any education 3.75%: In any other case
Section 206C(1H)	Sale of goods in excess of Rs.50 lakh	0.10%	0.075%