

# Revised TDS rate chart for FY 2021-22

Section	Nature of Payment	Threshold Limit (INR)	Rate of TDS for Individual & HUF		Rate of TDS – Other than Individual & HUF	
			May 2020 till March 2021	F.Y 2021-22	May 2020 till March 2021	F.Y 2021-22
192	Salary	As per Slab rates [Please note that no Change in Slab rates have been introduced for FY 2021-22]	Slab rates	Slab rates	Slab rates	Slab rates
192-A	Premature withdrawal from Employee Provident Fund	50,000	7.5	10	NA	NA
193	Interest on securities - 8% Savings (Taxable) Bonds, 2003 or 7.75% Savings (Taxable) Bonds, 2018 during the financial year	10,000	7.5	10	7.5	10
194	Dividend other than the dividend as referred to in Section 115-O	5,000	7.5	10	7.5	10
194-A	Interest other than interest on securities – Banks Time deposits, Recurring deposit and Deposit in Co-op Banks	Senior Citizen - 50,000 Others – 40,000	7.5	10	7.5	NA
194-B	Income by way of winnings from lotteries, crossword puzzles, card games and other games of any Sort.	10,000	30	30	30	30
194-BB	Income by way of winnings from horse races	10,000	30	30	30	30
194-C	Payment to Contractors (incl. Contract – Transporter not covered under Section 44AE)	Single Payment – 30,000 Aggregate Payment – 1,00,000	0.75	1	1.5	2
194-D	Insurance commission	15,000	3.75	5	10	10
194-DA	Payment in respect of life insurance policy, the tax shall be deducted on the amount of income comprised in insurance pay-out	1,00,000	3.75	5	3.75	5
194-E	Payment to non-resident sportsmen/ sports association		20	20	20	20
194-EE	Payment in respect of deposit under National Savings scheme	2,500	7.5	10	7.5	10

194-G	Commission on sale of lottery Tickets	15,000	3.75	5	3.75	5
194-H	Commission or brokerage	15,000	3.75	5	3.75	5
194-I(a)	Rent - Plant & Machinery	2,40,000	1.5	2	1.5	2
194-I(b)	Rent - Land or building or furniture or fitting	2,40,000	7.5	10	7.5	10
194-IA	Transfer of certain immovable property other than agriculture land	50,00,000	0.75	1	0.75	1
194-IB	Payment of Rent by Individuals or HUF not liable for Tax Audit	50,000 p.m.	3.75	5	NA	NA
194-J	Fees for professional or technical services	30,000	7.5 1.5 (in case of technical services)	10 2 (in case of technical services)	7.5 1.5 (in case of technical services)	10 2 (in case of technical services)
194-M	Payment of commission, brokerage, contractual fee, professional fee to a resident person by an Individual or a HUF who are not covered under section 194C, 194H, or 194J.	50,00,000	3.75	5	3.75	5
194-N	Cash withdrawal	(NA during May 2020 till March 2021)  2% - In general if cash withdrawn exceeds INR 1 crore 5% - If assessee has not furnished return for last 3 assessment years and cash withdrawn exceeds INR 1 crore				
194-O	E-Commerce operator for sale of goods or provision of service	5,00,000	NA	1	NA	1
194-Q	Purchase of goods (applicable w.e.f 01.07.2021)	50,00,000	NA	0.10	NA	0.10
195	Payment of any other sum to a Non-resident	Rate of TDS depends on the transactions with the Non-Residents. Different rates for different transactions.				
194-P	TDS on Senior Citizen above 75 Years [Relaxation for senior citizen from filing ITR (Subject to Tax Deduction under Section 194P)]	(NA during May 2020 till March 2021)  In case of a specified senior citizen, the specified bank shall compute the total income of such person and deduct income-tax on such total income on the basis of the rates in force.				

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