

TDS RATE CHART
ASSESSMENT YEAR: 2026-2027 FINANCIAL YEAR: 2025-2026

OUR PRODUCT & SERVICES

Section	Nature of Payment	Individual / HUF Rate (%)	Domestic Company / Firm Rate (%)	Threshold Limit
192	Salary	As per Slab Rates	N/A	As per Slab
194B	Winnings from Lotteries & Puzzles	30%	30%	₹10,000 p.a.
194C	Payment to Contractors (Single / Aggregate)	1%	2%	₹30,000 / ₹1,00,000
194D	Insurance Commission	2%	10%	₹20,000 p.a.
194H	Commission & Brokerage	2%	2%	₹20,000 p.a.
194I	Rent - Land & Building	10%	10%	₹50,000 p.m.
194I	Rent - Plant & Machinery	2%	2%	₹50,000 p.m.
194IA	Transfer of Immovable Property (Other than Agri Land)	1%	1%	₹50,00,000
194IB	Rent Paid by Ind./HUF (Not covered under 44AB)	2%	2%	₹50,000 per month
194J	Professional Fees	10%	10%	₹50,000 p.a.
194J	Technical Services / Call Centre / Royalty	2%	2%	₹50,000 p.a.



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