



# Jagdish B. Shah & Associates

## CHARTERED ACCOUNTANTS

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### TDS Rate Chart for FY 2026-27

Old Section	Code to be used in return	New Section	Nature of Payment	Threshold	TDS Rate
192	1002	392	Salary	Taxable Income liable to Tax	Normal Slab Rate or New Tax Regime Slab Rate as opted by Employee
192A	1004	392(7)	Payment of premature taxable withdrawal from recognised provident fund in the hands of assessee	50,000	With PAN - 10% Without PAN - 20%
193	1019	393(1) Table Sr No. 5(i)	Interest on securities	10,000	10%
194	1029	393(1) Table Sr No. (7)	Dividend to a resident individual shareholder	10,000	10%
194A	1022	393(1) Table: Sl. No. 5(iii)	(Interest other than "Interest on securities")	10000	10%
	1020	393(1) Table Sr No. 5(ii)D(a)	a) Senior Citizen	1,00,000	10%
	1021	393(1) Table Sr No. 5(ii)D(b)	b) Others	50,000	
194B	1058	393(3) Table Sr No. 1	Winnings from lotteries, crossword puzzles and other games of any sort (Other than online games)	10,000 (in respect of single transaction)	30%
194BA	1060	393(3) Table Sr No. 2	Winnings from online games	No limit	30%
194BB	1062	393(3) Table Sr No. 3	Winnings from horse races winnings	10,000 (in respect of single transaction)	30%
194C			Payment to contractor/sub-contractor:	Single Transaction: 30,000 & Aggregate of Transactions: 1,00,000	
	1023	393(1) Table Sr No.6(i)D(a)	a) HUF/ Individuals		1%
	1024	393(1) Table Sr No.6(i)D(b)	b) Others		2%
194D	1005	393(1) Table Sr No. 1(i)	Insurance commission	20,000	2%
194DA	1030	393(1) Table: Sl. No. 8(i)	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	2%
194EE	1066	393(3) Table: Sl. No. 6	Payment in respect of deposit under National Savings scheme	2500	10%



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194G	1063	393 (3) Table Sr No. 4	Commission on sale of lottery tickets	20,000	2%
194H	1006	393 (1) Table Sr No. 1 (ii)	Commission or brokerage	20,000	2%
194-I	1008	393 (1) Table Sr.No.2(ii).D(a)	Rent	50,000 per month or part of the month	2%
194IB	1008	393 (1) Table Sr.No.2(ii).D(a)	Rent payment by an individual or HUF not covered u/s. 194-I 194-I(a) Rent on plant and machinery		
	1009	393 (1) Table Sr.No.2(ii).D(b)	194-I(b) Rent on land/building/furniture/fitting	50,000 per month	10%
194-IA	1012	393 (1) Table Sr No 3 (iii)	Payment in consideration of transfer of certain immovable property other than agricultural land.	50 lakhs	1%
194-IC	1011	393 (1) Table Sr No 3 (ii)	Payment of monetary consideration under Joint Development Agreements	-	10%
194J	1027	393(1) Table Sr No 6 (iii).D(b)	Fees for professional or technical services:	50,000	10%
	1026	393(1) Table Sr. No. 6(iii)D(a)	i) sum paid or payable towards fees for technical services	50,000	2%
			ii) sum paid or payable towards royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films;		10%
	1028	393(1) Table Sr. No. 6(ii).D(b)	iii) Any other sum		10%
194K	1013	393(1) Table: Sr. No. 4(i)	Income in respect of units payable to resident person	10,000	10%
194LA		393 (1) Table Sr No 3 (iii)	Payment in respect of compensation on acquiring certain immovable property	5 Lakhs	10%
194LB	1044	393(2) Table: Sl. No. 5	Payment of interest on infrastructure debt fund to Non Resident	No Limit	5%
194LBA(1)	1014	393(1) Table: Sl. No. 4(ii)]	Business trust shall deduct tax while distributing, any interest received or receivable by it from a SPV or any income received from renting or leasing or letting out any real estate asset owned directly by it, to its unit holders.	No Limit	10%
194LBA(2)	1015	393(1) Table: Sl. No. 4(ii)]	Interest income of a business trust from SPV distribution to its unitholders	No Limit	10%
			Dividend income of a business trust from SPV, in which it holds the entire share capital exempt the capital held by the government, and distribution to its unitholders.	No Limit	10%
194LBA(3)			Rental income payment of assets owned by the business trust to the unitholders of such business trust	No Limit	10%



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194LBB	1017	393(1) Table: Sl. No. 4(iii)	Investment fund paying an income to a unit holder [other than income which is exempt under Section 10(23FBB)]	No Limit	10%	
194LBC	1018	393(1) Table Sr. No. 4(iv)	Income in respect of investment made in a securitisation trust (specified in Explanation of section 115TCA)	No Limit	10%	
194M		393(1) Table Sr No 6 (ii)	Payment of commission (not being insurance commission), brokerage, contractual fee, professional fee to a resident person by an Individual or a HUF who are not liable to deduct TDS under section 194C, 194H, or 194J.	50 lakhs	2%	
194N	1064	393 (3) Table Sr No 5D(a)	Cash withdrawal exceeding a certain amount	Co-operative society: 3 Crore	2%	
				Others: 1 crore	2%	
	1065	393 (3) Table Sr No 5D(b)	Cash withdrawal in case person not filing ITR for last three years and the original ITR filing due date expired	20 lakh to 1 crore 1 crore	2% 5%	
194O	1035	393 (1) Table Sr No 8 (v)	Payment for the sale of goods or provision of services by the e-commerce operator through its digital or electronic facility or platform.	5 lakhs	0.10%	
194P	1032	393 (1) Table Sr No 8 (iii)	Payment of pension or interest to specified senior citizens of age 75 years or more	Basic exemption limit of senior citizens or super senior citizens	Normal tax slab rates	
194Q	1031	393 (1) Table Sr No 8 (ii)	Payment by Buyer of certain sum for Purchase of Goods * Buyer whose total sales, gross receipts or turnover from the business carried on by him exceeds ten crores during preceding year	50 lakhs	0.10%	
194R	1033	393 (1) Table Sr No 8 (iv)	Perquisite or benefit to a business or profession	20,000	10%	
194S	1037	393 (1) Table Sr No 8 (vi)	Transfer of a virtual digital assets. Payable by:	a) Specified Persons	50,000	1%
				b) Other Persons	10,000	
194T	1067	393 (3) Table Sr No 7	Partner's Remuneration	20,000	10%	
			Payment of any other sum to a Non-resident			

Old Section	Code to be used in return	New Section	Nature of Payment	Threshold	TDS Rate
			a) Income in respect of investment made by a Non-resident Indian Citizen		20%
			b) Income by way of long-term capital gains referred to in Section 115E in case of a Non-resident Indian Citizen		12.5%
195	1050	393(2) Table: Sl. No. 10	c) Income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub- Section (1) of Section 112		12.5%
			d) Income by way of long-term capital gains as referred to in Section 112A		12.5%
			e) Income by way of short-term capital gains referred to in Section 111A		20%
			f) Any other income by way of long-term capital gains [not being long-term capital gains referred to in clauses 10(33), 10(36) and 112A		12.5%
			g) Income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in Section 194LB or Section 194LC)		20%
			h) Income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a license) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of Section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of Section 115A of the Income-tax Act, to a person resident in India		20%



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Old Section	Code to be used in return	New Section	Nature of Payment	Threshold	TDS Rate
			i) Income by way of royalty [not being royalty of the nature referred to point h) above] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy		20%
			k) Any other income		30%
206AA		Section 397(2)	TDS applicable in case of non-availability of PAN		Higher of 20% or rate in force