

RATES OF TAX COLLECTED AT SOURCE (TCS)

Section	Nature of Payment (Section Description)	Threshold (Rs.)	Return Filed		NO PAN
			Co. / Firm / Co-Op. Soc. / Local Authority	Indivi./ HUF	
			Rate (%)	Rate (%)	Rate (%)
206C (1)	Scrap	No Limit	1	1	5
206C (1F)	Sale of Motor Vehicle	10,00,000	1	1	5
	Sale of Luxury Goods	10,00,000	1	1	5
206C (1G)	Foreign remittance for Education – Not out of edu. Loan	10,00,000	5	5	5
206C (1G)	Foreign remittance for Education – out of edu. Loan	TCS Not Applicable			
206C (1G)	Overseas Tour Package/ Foreign remittance other than above	No Limit	20	20	20

DUE DATES FOR TDS/TCS

Months	Due Dates			
	Payment	TDS Return Filling	TCS Return/15G-H Filling	Issue of Certificates
April – 2025	07.05.2025	31 st July, 2025	15 th July, 2025	30.07.2025 (TCS)
May – 2025	07.06.2025			15.08.2025 (TDS)
June – 2025	07.07.2025			(Other than Salary)
July – 2025	07.08.2025	31 st Oct, 2025	15 th Oct, 2025	30.10.2025 (TCS)
Aug – 2025	07.09.2025			15.11.2025 (TDS)
Sept – 2025	07.10.2025			(Other than Salary)
Oct – 2025	07.11.2025	31 st Jan, 2026	15 th Jan, 2026	30.01.2026 (TCS)
Nov – 2025	07.12.2025			15.02.2026 (TDS)
Dec – 2025	07.01.2026			(Other than Salary)
Jan – 2026	07.02.2026	31 st May, 2026	15 th May, 2026	30.05.2026 (TCS)
Feb – 2026	07.03.2026			15.06.2026 (TDS)
Mar – 2026	07.04.2026 (TCS) 30.04.2026 (TDS)			(Other than Salary & Salary)

(For Clients Only)

Section	Nature of Payment (Section Description)	Threshold (Rs.)	Having PAN		No PAN
			Co. / Firm / Co- Op. Soc. / Local Authority	Indivi./ HUF	Rate (%)
			Rate (%)	Rate (%)	Rate (%)
194N	TDS on cash withdrawals by Bank, Post office or Co-operative society in banking fields				
	I. If return for last three years is filed by customer	1 /*3 Crores (Only in case of Co-op society Customer)	2	2	20
	II. If returns are Not Filed by customer	20 Lacs to 1 Crores	2	2	20
		Above 1 Crores	5	5	20
194O	TDS on E-commerce participants	5,00,000	0.1	0.1	5
194Q	Purchase of Goods - buyer having turnover above Rs.10 crore	50,00,000	0.1	0.1	5
194R	TDS on benefit or perquisites of a business or profession	20,000	10	10	20
194S	TDS on payment for Virtual Digital Asset				
	Payer is Individual / HUF having no Income under the head PGBP OR Payer is Individual / HUF having T/o of Preceding FY less than Rs.1 Crores / Rs.50 Lacs	50,000	1	1	20
	Other Payers	10,000	1	1	20
194T	TDS on payment made by firm/LLP to Partners (For Eg. Interest/Remuneration)	20,000	10	10	20

Note 1. In case of Salary, tax is deductible at Average Rate as applicable under New Scheme (**If not opted for Old Scheme**) + Surcharge is applicable @ 10% if income is Rs.50 Lacs to 1 Cr, 15% if income is Rs.1 Cr to 2 Cr, 25% if income is above Rs.2 Cr + 4% Cess.

Note 2. In case of payment to Transporter, Declaration mentioning that he is not holding more than 10 trucks at any time during the year is required to be taken. Otherwise, TDS is required to be deducted at the applicable rates.

Note 3. Wherever the dates are specified in above table, rates are applicable for such period only.

Provisions regarding Form 15G / 15H

Section	Nature of RECEIPT of Income by Resident	Who can give	Condition for giving for Form 15G / 15H
197A	Interest Income	Other than Company or Firm	Can be given only if Estimated Total Income of the year will be Nil.
	Rent Income		
	Dividend Income		
	Insurance Commission		

Note 1. In case of Resident Individual, Form 15H is applicable if age is of 60 years or more, otherwise Form 15G.

Note 2. In case tax is Deducted/Collected Late then interest @ 1% p.m. or part thereof is to be paid from the due date of deduction/Collection to date of Deduction/Collection.

Note 3. In case tax is deducted/collected but Paid Late then interest @ 1.5% p.m. or part thereof is to be paid from the date of deduction/collection to date of payment.

Note 4. Late fees of Rs.200/- per day is payable if TDS/TCS returns are filed after due date.

(For Clients Only)

TDS / TCS Chart for FY 2025-26

RATES OF TAX DEDUCTED AT SOURCE (TDS)

PAYMENTS TO RESIDENT

Section	Nature of Payment (Section Description)	Threshold (Rs.)	Having PAN		No PAN
			Co./ Firm/ Co- Op. Soc./ Local Authority	Indivi./ HUF	
			Rate (%)	Rate (%)	Rate (%)
192	Salary	2,50,000	NA	Note - 1	20 or Higher
194	Dividend	10,000	10	10	20
194A	Interest other than interest on securities				
	Non-Banking	10,000	10	10	20
	Banks				
	Senior Citizen	1,00,000	10	10	20
	Other than Senior Citizen	50,000	10	10	20
194C	Payment to Contractors (Other than Transporter)				
	I. Payment to Contractor - Single Transaction	30,000	2	1	20
	II. Payment to Contractor - Aggregate During the F.Y.	1,00,000	2	1	20
	Payment to Transporter (See Note 2)				
	I. Transporter - Single Transaction	30,000	-	-	20
	II. Transporter - Aggregate During the F.Y.	1,00,000	-	-	20
194D	Insurance Commission	20,000	5	5	20
194H	Commission / Brokerage	20,000	2	2	20
194I	RENT				
	I. Land and Building	50,000	10	10	20
	II. Plant / Machinery	Per Month	2	2	20
194IA	On Payment for purchase of immovable property other than non-taxable agriculture land if <u>Dastavej value OR stamp duty value is more than</u>	50,00,000	1	1	20
194IB	Payment of Rent by Individual / HUF other than covered under 44AB	50,000 Per month	2	2	20
194IC	Payment of Consideration to Landowners under Development Agreement	No Limit	10	10	20
194J	Professional Fees (incl. Royalty, Software etc.)				
	I. Payment to Directors other than salary	No Limit	10	10	20
	II. Payment to Call Centres	50,000	2	2	20
	III. Payment for Technical Service	50,000	2	2	20
	IV. Payment to Others	50,000	10	10	20
194M	Payment by Ind or HUF (Non-Audit) for Contract, Commission and Professional fees	50,00,000	2	2	20

(For Clients Only)