

TDS RATE CHART
FINANCIAL YEAR 2010-2011: ASSESSMENT YEAR 2011:2012

Nature of Payments to residents			Company • Firm • Co-Op. Society • Local Authority	Individual • HUF
Section	Description	Threshold	Rate	Rate
194A	Other Interest	¹ 5000	10	10
194B	Winning from lotteries	⁶ 5000	30	30
194BB	Winning from horse races	⁷ 2500	30	30
194C	Payment to contractors/sub/adv	² 20000	2	1
194D	Insurance Commission	⁸ 5000	10	10
194H	Commission / Brokerage	⁷ 2500	10	10
194I	Rent	⁹ 120000	10	10
194I	Rent-Plant / Machinery	⁹ 120000	2	2
194J	Professional Fees	¹⁰ 20000	10	10

¹ For Banks/Co-op Society & PO limit is Rs.10000.

² From 01-07-2010 Single payment Rs.30000/- and aggregate payment during financial year Rs.75000/-

³ Nil rate if PAN provided by the transporter but PAN to be intimated to IT Dept

⁴ 20% to be deducted if PAN is not available

⁵ In case of TDS on Salary EC is 2% and HSEC is 1% otherwise No SC/EC/HSEC

⁶ From 01-07-2010 threshold limit is 10000/-

⁷ From 01-07-2010 threshold limit is 5000/-

⁸ From 01-07-2010 threshold limit is 20000/-

⁹ From 01-07-2010 threshold limit is 180000/-

COMPLIANCES RELATING TO TDS/TCS

[1]
PAYMENT:-
 Payment in Challan No.281

Due Date Of Payment :-
 7th Of Next Month in which TDS/TCS is made .
 &
 30th April Of The A.Y. in case of
 provision on the Last Day Of F.Y.

[2]
Quarterly Return
 24Q/26Q/27Q/27EQ
 Last Date:-
 15th July,15th Oct.,15th Jan.And 15th May
 For
 1st, 2nd, 3rd, 4th Qtr
 Respectively

**ACHI CONSULTANTS SERVICES
 PRIVATE LIMITED**

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 PAN Registration (26AS)
 PAN (49A), TAN (49B)
 e-TDS/TCS, AIR
 RoC, VAT
 SERVICE TAX , MUTUAL FUND, INSURANCE
 DIGITAL SIGNATURE CERTIFICATE (DSC)
 COMPANY FORMATION
 IT RETURN,e-ITRETURN

COMPLIANCES RELATING TO TDS/TCS

[3]
ISSUE OF TDS/TCS CERTIFICATE

Form 16 - Salary
 Form 16A - Non-Salary
 Form 27D - TCS
 Last Date:-
 Within 1month from the end of the month in which TDS/TCS is made
 &
 Within 1week after the date on which TDS/TCS is paid in case of
 provision made on the last day of accounting period
 &
 Within 1month from the end of the F.Y.in case of payment made u/s
 192/194D
 &
 Within 14days from the date of payment of income-tax if TDS/TCS is
 deposited Quaterly