

**TDS Rate Chart**  
**FINANCIAL YEAR 2010-2011. : ASSESSMENT YEAR 2011-2012**

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Sec.	Nature of Payments made to resident	Threshold		Company	Individual	If No / Invalid PAN
		Upto 30.06.2010	From 01.07.2010	Firm Co-op Soc. Local Authority	HUF	
	Description			RATE	RATE	RATE
194A	Interest - Payable by Banks	10000	10000	10	10	20
	Interest - Payable by Others	5000	5000	10	10	20
194B	Winning from Lotteries / Crossword Puzzle	5000	10000	30	30	30
194C	Payment to Contractors - Single Transaction	20000	30000	2	1	20
	Payment to Contractors - Aggregate during FY	50000	75000	2	1	20
194D	Insurance Commission	5000	20000	10	10	20
194H	Commission / Brokerage	2500	5000	10	10	20
194 I	Rent	120000	180000	10	10	20
	Rent - Plant / Machinery	120000	180000	2	2	20
194J	Professional Fees	20000	30000	10	10	20
194	Dividends			10	10	20
194BB	Winnings from horse race	2500	2500	30	30	30
194F	Repurchase Units by MFs	1000	1000	20	20	20
194G	Commission - Lottery	1000	1000	10	10	20
194LA	Immovable Property	100000	100000	10	10	20

Tax Print: 177, Perin Nariman Street, Fort Mumbai 400 001  
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