

**TDS RATES**  
**FINANCIAL YEAR : 2008-09**  
**ASSESSMENT YEAR : 2009-10**

Nature of Payments (made to Resident)			Company where Total Payment exceeds Rs. 1 Crores				Company where Total Payment upto Rs. 1 Crores				Individual - HUF where Total Payment exceeds Rs. 10 Lacs				Individual - HUF where Total Payment upto Rs. 10 Lacs				
											Firm where Total Payment exceeds Rs. 1 Crores				Firm Where Total Payment upto Rs. 1 Crores				
Section	Description	Threshold	Rate	SC	EC	Total	Rate	SC	EC	Total		Rate	SC	EC	Total	Rate	SC	EC	Total
193	Interest on Securities	2500	20	10	3	22.66	20	0	3	20.60		10	10	3	11.33	10	0	3	10.30
194A	Other Interest	10000 (Banks) 5000 (Others)	20	10	3	22.66	20	0	3	20.60		10	10	3	11.33	10	0	3	10.30
194C	Payment to contractors	20000	2	10	3	2.27	2	0	3	2.06		2	10	3	2.27	2	0	3	2.06
194C	Pay to Sub Contractors / Advtvertising.	20000	1	10	3	1.13	1	0	3	1.03		1	10	3	1.13	1	0	3	1.03
194D	Insurance Commission	5000	20	10	3	22.66	20	0	3	20.60		10	10	3	11.33	10	0	3	10.30
194H	Commission/Brokerage	2500	10	10	3	11.33	10	0	3	10.30		10	10	3	11.33	10	0	3	10.30
194I	Rent (Land , Building, Furniture, Fittings)	120000	20	10	3	22.66	20	0	3	20.60		15	10	3	16.99	15	0	3	15.45
											Firm	20	10	3	22.66	20	0	3	20.60
194I	Rent (Machinery, Plant, Equipment)	120000	10	10	3	11.33	10	0	3	10.30		10	10	3	11.33	10	0	3	10.30
194J	Professional/ Technical Fees	20000	10	10	3	11.33	10	0	3	10.30		10	10	3	11.33	10	0	3	10.30

**H.M.KATARIA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**