

Code	Old Section under Income Tax Act, 1961	Nature of Payments	New Section (IT Act 2025)	Table Serial no.	Threshold	TDS Rate %
1002	192	Salary (Private sector / non-Government employees)	392(1)(a)	-	₹ 4 lakh (However no TDS if total income of employee is less than ₹ 12 lakh)	As per Slab rates
1006	194H	Commission or Brokerage - others (Excl Insurance commission/BSNL/ MTNL PCO franchise)	393(1)	Sl. No. 1(ii)	₹ 20,000	2%
1008	194I(a)	Rent on plant & machinery etc.- specified person	393(1)	Sl. No. 2(ii).D(a)	₹ 50,000 per month	2%
1009	194I(b)	Rent other than machinery etc.- specified person	393(1)	Sl. No. 2(ii).D(b)	₹ 50,000 per month	10%
Separate form	194IB	Payment of any other rent-other than specified person (i.e. non audit individual,huf/personal rent)	393(1)	Sl. No. 2(i)	₹ 50,000 per month	2%
Separate form	194IA	Any consideration for transfer of any immovable property (other than agricultural land)	393(1)	Sl. No. 3(i)	₹ 50,00,000/- (Agreement value or Stamp value whichever is higher)	1%
1011	194IC	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14) (i.e Monetary payment under Joint development Agreement)	393(1)	Sl. No. 3(ii)	Any payment	10%
1019	193	Any income by way of Interest on securities	393(1)	Sl. No. 5(i)	₹ 10,000	10%
1020	194A	Any income by way of interest other than interest on securities, in case of deductee/payee is a senior citizen (i.e Bank/PO to Senior Citizen)	393(1)	Sl. No. 5(ii).D(a)	₹ 1,00,000	10%
1021	194A	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen (i.e Bank/PO to non-senior citizen)	393(1)	Sl. No. 5(ii).D(b)	₹ 50,000	10%
1022	194A	Any income being interest other than interest on securities (paid by person other than bank/Post office)	393(1)	Sl. No. 5(iii)	₹ 10,000	10%
1023	194C	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person - if contractor is individual or Hindu undivided family	393(1)	Sl. No. 6(ii).D(a)	(a) ₹ 30,000 per bill; and (b) ₹ 1,00,000 aggregate of such sums (i.e Multiple bills).	1%
1024	194C	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person - if contractor is a person other than individual or Hindu undivided family	393(1)	Sl. No. 6(ii).D(b)	(a) ₹ 30,000 per bill; and (b) ₹ 1,00,000 aggregate of such sums (i.e Multiple bills).	2%
Separate form	194M	Payment made by individual /HUF to contractor / professionals under section 393(1) (Table Sl. No. 6(ii)) - certain individuals not covered u/s 194C/194H/194J (of old act)	393(1)	Sl. No. 6(ii)	₹ 50 lakh	2%
1026	194J(a)	Any sum by way of - (a) fees for technical services (not being professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre	393(1)	Sl. No. 6(iii).D(a)	₹ 50,000	2%
1027	194J(b)	(a) fees for professional services; (like CA's Lawyer, etc), or (b) any sum referred to in section 262(2)(h) (i.e Non compete fees,etc)	393(1)	Sl. No. 6(iii).D(b)	₹ 50,000	10%
1028	194J(b)	Any sum by way of remuneration or fees or commission by whatever name called to a director of a company (i.e Sitting fees,etc), other than those on which tax is deductible under section 392 (salary)	393(1)	Sl. No. 6(iii).D(b)	Any payment	10%
1029	194	Any dividends (including on preference shares) declared by Domestic company	393(1)	Sl. No. 7	₹ 10,000 (Individual)	10%
1031	194Q	Any sum for purchase of any goods	393(1)	Sl. No. 8(ii)	in excess of ₹ 50 lakh	0.10%
1033	194R	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident. (i.e. Benefit in Kind)	393(1)	Sl. No. 8(iv)	₹ 20,000	10%
1034	194R	Any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind, whether convertible into money or not, arising from business or the exercise of a profession of any	393(1)	Sl. No. 8(iv) (Note 6 case)	₹ 20,000	10%
1035	194O	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform. - any e commerce operator	393(1)	Sl. No. 8(v)	₹ 5 lakh (Individual/ HUF sellers) Any payment (other than individual/huf)	0.10%
1057	195	Any interest (not being interest referred to against serial numbers 2, 3, 4 and 5 of Table to S. 393(2)) or any other sum chargeable under the provisions of this Act, not being income chargeable under the head "Salaries".	393(2)	Sl. No. 17	Any payment	As per DTAA / Act rate
1065	194N	Payment of certain amounts in cash by bank / post office / co-operative society to a deductee being a person other than co-operative society	393(3)	Sl. No. 5.D(b)	₹ 1 crore	2%
1067	194T	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of a firm or credited to his account (including capital account)	393(3)	Sl. No. 7	₹ 20,000	10%



IMPORTANT NOTES

- PAN not available - Higher of applicable rate or 20% (5% for 194Q/194O).
- This chart is for quick reference only. Please refer to the Act for detailed provisions.
- No professional liability is assumed for any inadvertent errors or omissions.