

TDS TCS Chart for A Y 2017-18 (F Y 2016-17)

[TDS TCS Chart for A. Y. 2016-17 \(F. Y. 2015-16\)](#)

Section	Nature of Payment	TDS Exemption Limit		Up to 31-05- 2016	w.e.f. 01-06-2016
192	Income from Salary	Senior Citizen (above 60 Years)	Rs. 3,00,000	Average rate of Tax + Education Cess + Surcharge if applicable shall be deducted on monthly basis.	
		Super Senior Citizen (above 80 Years)	Rs. 5,00,000		
		Other individual	Rs. 2,50,000		
192A	Accumulated balance of provident fund (Premature Withdrawal)	Upto 31-05-2016 w.e.f. 01-06-2016	Rs. 30,000 Rs. 50,000	10%	10%
193	Interest on Securities	Rs. 5,000		10%	10%
194	Deemed Dividend u/s 2(22)(e)			10%	10%
194A	Interest from a Banking Company	Rs. 10,000 p. a.		10%	10%
194A	Interest other than from a Banking Company	Rs. 5,000 p. a.		10%	10%
194B	Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	Rs. 10,000 p. a.		30%	30%
194BB	Winning from Horse Races	Upto 31-05-2016 w.e.f. 01-06-2016	Rs. 5,000 p.a. Rs. 10,000 p.a.	30%	30%
194C	Transporters with valid PAN & to whom 44AE applicable	-		0%	0%
194C	Payment to Contractors; Sub-contractor; Advertising Contractors (including other transporters)	Upto 31-05-2016 w.e.f. 01-06-2016 Upto 31-05-2016 w.e.f. 01-06-2016	30,000 per contract (or) 30,000 per contract (or) Rs. 75,000 p.a Rs. 1,00,000 p.a	Ind/Huf 1% Others 2%	Ind./HUF 1% Others 2%
194D	Insurance Commission	Upto 31-05-2016 w.e.f. 01-06-2016	Rs. 20,000 Rs. 15,000	10%	5%
194DA	Payment under life insurance policy (including Bonus)	Rs.1,00,000 p. a.		2%	1%
194E	Non-resident Sportsman or Sports Association	-		20%	20%
194EE	Out of deposit under NSS	Rs.2,500		Ind. or HUF 20% Other NA	Ind. or HUF 10% Other NA
194F	Payment on account of			20%	20%

	repurchase of unit by Mutual Fund or Unit Trust of India			
194G	Commission on Sale of Lottery Tickets	Upto 31-05-2016 Rs. 1,000 w.e.f. 01-06-2016 Rs. 15,000	10%	5%
194H	Commission/Brokerage	Upto 31-05-2016 Rs. 5,000 p. a. w.e.f. 01-06-2016 Rs. 15,000 p. a.	10%	5%
194-I	Rent on Plant / Machinery	Rs. 1,80,000 p. a.	2%	2%
194-I	Land or building or furniture or fitting	Rs. 1,80,000 p. a.	10%	10%
194-IA	Payment or transfer of Non -agricultural immovable property	Rs. 50,00,000 & above	1%	1%
194J	Fees for Professional / Technical Services	Rs. 30,000 p. a.	10%	10%
194LA	Compulsory Acquisition of immovable Property	Upto 31-05-2016 Rs. 2,00,000 w.e.f. 01-06-2016 Rs. 2,50,000	10%	10%

TCS Rates for Financial Year 2016-17 (A. Y. 2017-18)

Item/Commodity	Up to 31-05-2016	w.e.f. 01-06-2016
Alcoholic Liquor for Human Consumption	1%	1%
Tendu Leaves	5%	5%
Timber obtained under a forest lease or other mode	2.50%	2.50%
Any other forest produce not being a Timber or tendu leave	2.50%	2.50%
Scrap	1 %	1%
Packing lot, toll plaza, mining & quarrying	2%	2%
Bullion : Sale consideration received in cash exceeding Rs. 2,00,000/-	1%	1%
Jewellery : Sale consideration received in cash exceeding Rs. 5,00,000/-	1%	1%
Other Service/goods: Sale consideration received in cash exceeding Rs. 2,00,000/-	Nil	1%
Motor Vehicle : Sale consideration received in cash exceeding Rs. 10,00,000/-	Nil	1%
Purchase of coal lignite, Iron ore by a trader	1%	1%

Notes

1. TDS @ 20% (minimum) where PAN not furnished.
2. No Edu. and SHE Cess on payment to Resident except Salary TDS.
3. Payments to Non-Residents:

Type of Payment	Surcharge	Rate	Edu & SHE
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Cess

Payment to Non-Residents (other than Company)	Upto 1crore	Nil	3%(2+1) of Tax
	> 1 Crore	10%	
Payments to Foreign Company	Upto 1cr	Nil	
	> 1 Crore	2%	
	> 10 Crores	5%	