

**M/s. GANERIWALA & CO.,**  
Chartered Accountants

**Chart for Deduction of Tax at Source**  
Assessment Year: 2016-17

Nature of Payment	Section	ON PAYMENT TO	
		Companies & Firms	Individuals & HUF
		%	%
<b>Contract</b> Advertisement For Transporters, if PAN is quoted Other Contracts & Sub-Contracts: [If payment exceeds Rs. 30000/- per bill or Rs. 75000/- in a Year]	194C	1 NIL 2	1 NIL 1
<b>Interest Paid/Credited</b> Exceeding Rs.5,000/- p.a	194A	10	10
<b>Rent for Plant &amp; Machinery</b> Exceeding Rs.1,80,000/- p.a	194I	2	2
<b>Rent (Other than P&amp;M)</b> Exceeding Rs.1,80,000/- p.a		10	10
<b>Commission</b> - Exceeding Rs.5,000/- p.a.	194H	10	10
<b>Professional Fee</b> - Exceeding Rs.30,000/- p.a.	194J	10	10
<b>Salary</b> to Employee - Exceeding Rs.2,50,000/- p.a	192	As Per Regular Tax Computation	
Salary and Interest to Partner		Not Applicable	

Note : 1) Surcharge & Education Cess will not applicable in all the above cases except Salary

Note : 2) 20% of TDS Will be applicable in all the cases if PAN is not quoted by the deductee w.e.f  
01/04/2010