

TDS CHART for A.Y. 2011-12

SECTION	192	193	194A	194B	194BB	194C	194D	194E	194H	194I	194J
HEAD	Salary	Interest on Securities	Other Interest	Winning from lottery or casual income	Winning from Horse Race	Contractor	Insurance Compensation	Sports Person	Other Commission	Rent	Professional Fees, Royalty, Technical Services, Non Compete Fees
PAYER	Any employer	Any	Any **	Any	Any	Any**	Any	Any	Any**	Any**	Any**
PAYER	Any employee	Resident	Resident	Any	Any	Resident	Resident	Non Resident and Foreign National Sportsman or Sports Association	Resident	Resident	Resident
EXEMPTION LIMIT	160000/ 190000/ 240000	2500 (Deb listed) or 10000 (8% saving taxable bonds)	5000 (other case) or 10000 (Banking co., Cooperative Society Bank, Deposit with Post Office)	10000 (5000 upto June 30th, 2010)	5000 (2500 upto June 30th, 2010)	30000 per bill (20000 upto June 30th, 2010) or 75000 p.a. (50000 upto June 30th, 2010)	20000 (5000 upto June 30th, 2010)	NIL	5000 (2500 upto June 30th, 2010)	180000 (120000 upto June 30th, 2010)	30000 (20000 upto June 30th, 2010)
TAX	Average rate of Tax	10%	10%	30%	30%	1% (If Payee is Individual or HUF) or 2% (Other case)	10%	10%	10%	2% (Plant and Machinery) or 10% (Land or Building)	10%
CESS	Yes	No	No	No	No	No	No	Yes	No	No	No

Any**- Any other than Individual and HUF that doesn't require to get its accounts audited