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CHARTERED ACCOUNTANTS**

FY 2025-2026

TDS & TCS CHART



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SYNOPSIS

| | |
|---|-----------------------------------|
| 1 | TDS / TCS deduction Applicability |
| 2 | Resident -TDS |
| 3 | Non -Resident -TDS |
| 4 | TCS Provision |
| 5 | Equalisation Levy |
| 6 | Other important Points in TDS/TCS |

Note : FY 2025-26 related Amendments if any highlighted in Red colour for quick reference

1. TDS / TCS / EQUALISATION LEVY SHALL BE APPLICABLE TO THE FOLLOWING PERSONS :

- a) All Companies
- b) All Partnership Firms
- c) All Trusts
- d) All co-operative society
- e) All society registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India
- f) Central Government or any State Government or any local authority
- g) 1. Business Individuals / HUF's:
 Having a Business Turnover of INR 1 crore or Professional Turnover of INR 50 Lakhs during the preceding previous year – applicable Sections - 194A, 194C, 194H, 194I, 194J and 194R
 2. Non-Business Individuals / HUF's:
 The following TDS sections are applicable even other than business individual (as said above point g)(1)) – applicable Section – 194IA, 194IB, 194M, 194S (Refer the section detail below)

2. TDS ON RESIDENT PAYMENTS

TDS % and Exemption Limits

| Particulars | | Individual / HUF | Domestic company/ firm/Trust | Criteria for Deduction |
|--------------------|--|------------------|--|------------------------|
| Nature of payments | Sec. Code | Rate in % | Rate in % | Payment in Excess of |
| 1 | Salary | 192 | As per the prescribed rates applicable to individual & senior citizens | |
| 2 | Payment of accumulated balance of provident fund which is taxable in the hands of an employee. Note: Above mentioned payment would be subject to tax only if the employee makes withdrawal before continuous service of five years (other than due to ill health, discontinuance of business, cessation of employment) and does not opt for transfer of existing accumulated balance to the new employer. | 192A | 10% | - Rs. 50,000 |

| | | | | | | |
|---|--|-------|-----|-----|--|--|
| 3 | <p>Interest on securities</p> <ul style="list-style-type: none"> - Interest on <ul style="list-style-type: none"> (a) debentures/securities for money issued by or on behalf of any local authority/statutory corporation (b) listed debentures of a company (c) any security of the Central or State Government [i.e. 8% Savings (Taxable) Bonds, 2003; 7.75% Savings (Taxable) Bonds, 2018(w.e.f. 01-10-2024); Floating Rate Savings Bonds, 2020 (Taxable) or any notified Government Security] - Any other interest on securities (including interest on non-listed debentures) | 193 | | | | <p>Rs.10,000</p> <p>Rs. 10,000.</p> |
| 4 | <p>Dividend</p> <ul style="list-style-type: none"> - Buy-back of shares deemed as dividend u/s 2(22)(f) - Any other dividend or deemed dividend u/s 2(22) | 194 | 10% | 10% | | <p>Rs 10,000/- (Provided the dividend is paid in any mode other than cash)</p> |
| 5 | <p>Interest other than interest on securities-</p> <ul style="list-style-type: none"> - Paid/payable by a bank/co-operative bank/post office to a senior citizen - Paid/payable by a bank/co-operative bank/post office to a person other than senior citizen - Paid/payable by any other person | 194A | 10% | 10% | | <ul style="list-style-type: none"> • Rs.1,00,000/- p.a • Rs.50,000/-p.a • Rs.10,000/- p.a |
| 6 | Winnings from cross word puzzles, lotteries, card games, other games of any sort (Other than winnings from online games) | 194B | 30% | 30% | | Rs. 10,000/- (Single transaction) |
| 7 | Winnings from online games | 194BA | 30% | 30% | | No limit |
| 8 | Winnings from horse races | 194BB | 30% | 30% | | Rs. 10,000/- (Single Transaction) |
| 9 | Payment or credit to a Resident Contractor/Sub-contractor | 194C | 1% | 2% | | Rs. 30,000/- per transaction (or) Rs. 1,00,000/- p.a |

| | | | | | |
|--|---|---------|-----|-----|---|
| | KEY POINTS: No TDS on (i) manufacturing or supplying a product according to the requirements of the customer by using material purchased from a person, other than such customer or associate of such customer, (ii) any sum referred to in section 194 J (1) | | | | |
| 10 | Payment to contract transporters not covered 44AE | 194C | 1% | 2% | Rs. 30,000/- per transaction (or) Rs. 1,00,000/- p.a |
| 11 | Insurance commission | 194D | 2% | 10% | Rs. 20,000/- p.a |
| 12 | Payment in respect of life insurance policy including bonus (if taxable) | 194DA | 2% | 2% | Rs. 1,00,000/-p.a [No TDS if maturity amount exempt u/s 10(10D)] |
| 13 | Payment in respect of deposit under National Savings Scheme, 1987 | 194EE | 10% | 10% | Rs. 2,500/- p.a. |
| 14 | Commission, remuneration or prize on sale of lottery tickets | 194G | 2% | 2% | Rs. 20,000/- p.a. |
| 15 | Commission & Brokerage | 194H | 2% | 2% | Rs. 20,000/- p.a. |
| 16 | a. Rent - Plant & Machinery. | 194I(a) | 2% | 2% | Rs. 50,000/- per month or part of a month |
| | b. Rent - Land, Building & Furniture or fittings. | 194I(b) | 10% | 10% | |
| 17 | Sale of Immovable Property other than Rural Agricultural Land | 194IA | 1% | 1% | Rs. 50,00,000/- and above per transaction |
| | KEY POINTS: TDS is to be deducted at the rate of one per cent of such sum paid or credited to the resident or the stamp duty value of such property, whichever is higher From 01.10.2024, when there is more than one transferor or transferee, then the consideration will be the amount paid or payable by all the transferees to the transferor (or) transferors | | | | |
| 18 | Payment of Rent By individuals /HUFs not covered u/s 194 I | 194IB | 2% | 2% | Rs.50,000 per month |
| 19 | Payment of monetary consideration (not being a consideration in kind) under Joint Development Agreements | 194IC | 10% | 10% | No limit |
| 20 | Payment for Fees for technical services, Professional service, Royalty or Remuneration to a director- | 194J | | | Rs.50,000/- for each category of payment |
| | a. Fees for technical service (not being a professional service) | | 2% | 2% | |
| | b. Fees for professional service - Payee engaged only in the business of operation of call center (w.e.f. 01.07.2017) | | | | |
| c. Royalty consideration for sales, distribution, or exhibition of cinematographic films | | | | | |

| | | | | | |
|----|--|-------|--------------------------|--------------------------|---|
| | Other Cases : a. Fees for professional services b. Remuneration/fee/commission by a company to a director (when director is not an employee, TDS is not applicable) c. Other Royalty d. Any sum referred to in section 28(va) | | 10% | 10% | Rs.50,000/- p.a. for each category of payment |
| 21 | Payment of compensation on compulsory acquisition of certain immovable property (Other than Agri Land) | 194LA | 10% | 10% | Aggregate amount during FY not exceeding Rs. 5,00,000 |
| 22 | Payment made by Individual / HUF to any resident contractor or professional or commission. | 194M | 2% | 2% | Above Rs. 50,00,000/- |
| 23 | a. Cash withdrawal during the year from one or more account maintained with a bank, co-operative society engaged in business of banking or a post office | 194N | 2% | 2% | Cash withdrawal in excess of Rs. 1 crore (in case of Co-Operative Society - in excess of Rs. 3 Crores) |
| | b. Cash withdrawal by any person has not filed return of income for 3 previous years as per Sec 139(1) from bank, co-operative society | 194N | 2% | 2% | Cash withdrawal in excess of Rs. 20 Lakhs upto Rs. 1 crore. |
| | | | 5% | 5% | Cash withdrawal Above 1 Crore (in case of Co- Operative Society - in excess of Rs. 3 Crores) |
| 24 | Applicable for E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform. | 194-0 | 0.1% | 0.1% | Rs.5,00,000/- No Limit for other than individual/HUF |
| 25 | Purchase of goods (This section is applicable for the person whose turnover exceeds 10 crores during preceding FY) <u>Not applicable:</u> Transaction on which any other TDS section applicable | 194Q | 0.1% (If No PAN – 5%) | 0.1% (If No PAN – 5%) | If aggregate purchase from single vendor > 50 lakhs in the financial year. (Limit of 50 lakhs is considered in each financial year. The 50 lakhs exemption is for every financial year for every vendor) |
| 26 | TDS on benefit or perquisite of a business or profession (Applies to any benefit or perquisite whether | 194R | 10% | 10% | 20,000/- |

| | | | | | |
|----|---|------|-----|-----|--|
| | in cash or in kind or partly in cash and partly in kind) | | | | |
| 27 | Payment / credit of consideration for transfer of virtual digital assets (W.e.f. 1st July 2022) | 194S | 1% | 1% | "Specified Person" Payer- 50,000 Other Payers - 10,000 |
| 28 | Payments in the nature of salary, remuneration, commission, bonus or interest to a partner of the firm (W.e.f 01.04.2025) | 194T | 10% | 10% | Rs.20,000/- per FY |

3. TDS ON NON - RESIDENT PAYMENTS:

For Non-resident payments there is no basic exemption limits like Resident TDS payment (i.e. 1 L for Contractors, 50K for professions, 6 L rent, etc)

3.1. TDS Rates for Frequent /Common Payments (As per Indian Income Tax Act)

| Nature of Payment | Individual | | | | | Firm / society | | Non-Domestic Company | | |
|--|---|--|--|--|--|--|--|---|---|---|
| | 0-50L TDS (incl. of SC- Nil ; Ed.cess 4%) | > 50L - 1 Cr TDS (incl. of SC- 10% ; Ed.cess 4%) | >1 Cr - 2 Cr TDS (incl. of SC- 15% ; Ed.cess 4%) | >2 Cr - 5 Cr TDS (incl. of SC- 25% ; Ed.cess 4%) | > 5 Cr TDS (incl. of SC- 37% ; Ed.cess 4%) | 0 - 1 Cr TDS (incl. of SC- Nil ; Ed.cess 4%) | > 1 Cr TDS (incl. of SC- 12% ; Ed.cess 4%) | 0- 1 Cr TDS (incl. of SC- Nil ; Ed.cess 4%) | > 1 Cr - 10 Cr TDS (incl. of SC- 2% ; Ed.cess 4%) | >10 Cr TDS (incl. of SC- 5% ; Ed.cess 4%) |
| Interest on foreign borrowing Except mentioned in 194 LB or LC | 20.8 | 22.88 | 23.92 | 26 | 28.496 | 20.8 | 23.296 | 20.8 | 21.216 | 21.84 |
| Other Income | 31.2 | 34.32 | 35.88 | 39 | 42.744 | 31.2 | 34.944 | 36.4 | 37.128 | 38.22 |
| Royalty | 20.8 | 22.88 | 23.92 | 26 | 28.496 | 20.8 | 23.296 | 20.8 | 21.216 | 21.84 |
| FTS | 20.8 | 22.88 | 23.92 | 26 | 28.496 | 20.8 | 23.296 | 20.8 | 21.216 | 21.84 |

3.2. Other Than 10% TDS for Royalty and Fees for Technical Services (FTS) Withholding Tax

Rates as per DTAA

| No | Country Name | Royalty (Tax rate) | FTS - {Fees for Technical service} - (Tax rate) |
|----|------------------------|---|--|
| 1 | Australia (MAC) | a) 10% in case of rental of equipment and know-how and technical service. b) In other case - (i) 15% if the payer is govt or specified organization (or) 20% in any other cases (1 st 5 years) (ii) 15% (subsequent years) in all cases | Service provided along with |
| 2 | Bangladesh | 10% | No separate provision in DTAA |
| 3 | Belarus | 15% | 15% |
| 4 | Brazil | 25% for use of trademark; 15% for others | No separate provision in DTAA |
| 5 | Bulgaria | 15% of royalty relating to literary, artistic, scientific works other than films or tapes used for radio or television broadcasting; 20% in other cases | 20% |
| 6 | Canada (MAC) | 10% - 20% | 10% - 20% |
| 7 | Denmark | 20% | 20% |
| 8 | Greece | 10% | No separate provision in DTAA |
| 9 | Italy | 20% | 20% |
| 10 | Jordan | 20% | 20% |
| 11 | Kyrgyz Republic | 15% | 15% |
| 12 | Libyan Arab Jamahiriya | 30% | No separate provision in DTAA |
| 13 | Mongolia | 15% | 15% |
| 14 | Mauritius | 15% | 10% |
| 15 | Myanmar | 10% | No separate provision in DTAA |
| 16 | Mozambique | 10% | No separate provision in DTAA |
| 17 | Nepal | 15% | No separate provision in DTAA |
| 18 | Oman | 15% | 15% |
| 19 | Philippines | 15% If it is payable in pursuance of any collaboration agreement approved by the government of India | No separate provision in DTAA |
| 20 | Poland | 15% | 15% |
| 21 | Saudi Arabia | 10% | No separate provision in DTAA |
| 22 | Syrian Arab Republic | 10% | No separate provision in DTAA |
| 23 | Tajikistan | 10% | No separate provision in DTAA |
| 24 | Tanzania | 10% | No separate provision in DTAA |
| 25 | Thailand | 10% | No separate provision in DTAA |
| 26 | Turkey | 15% | 15% |
| 27 | United Arab Emirates | 10% | No separate provision in DTAA |
| 28 | UK (MAC) | a) 10% in case of rental of equipment and know-how and technical service. b) In other case - (i)15% if the payer is govt or specified organization (or)20% in any other cases (1 st 5 years) (ii)15% (subsequent years) in all cases | Service provided along with |
| 29 | USA (MAC) | a) 10% in case of rental of equipment and | Service provided along with |

| | |
|--|--|
| | know how and technical service. b) In other case – (i)15% if the payer is govt or specified organization (or)20% in any other cases (1 st 5 years) (ii)15% (subsequent years) in all cases |
|--|--|

3.3. Make Available Clause (MAC)

Countries in which Make Available Clause is mentioned under Fees for technical services of DTAA;

| No | Country name | Fees for Technical service (FTS) |
|----|---------------------|----------------------------------|
| 1 | Australia | Make Available Clause apply |
| 2 | Canada | Make Available Clause apply |
| 3 | Netherlands | Make Available Clause apply |
| 4 | Portuguese Republic | Make Available Clause apply |
| 5 | Singapore | Make Available Clause apply |
| 6 | UK | Make Available Clause apply |
| 7 | USA | Make Available Clause apply |
| 8 | Cyprus | Make Available Clause apply |
| 9 | Hungary | Make Available Clause apply |
| 10 | Brazil | Make Available Clause apply |
| 11 | South Africa | Make Available Clause apply |

3.4. Most Favoured Nations (MFN)

As per the CBDT circular No. 3/2022 with subject - Clarification regarding the Most-Favoured-Nations (MFN) clause in the Protocol to India's DTAA's with certain countries it clarify applicability of the MFN clause. The relevant extract is as follows;

“5. In view of the above, it is hereby clarified that the applicability of the MFN clause and benefit of the lower rate or restricted scope of source taxation rights in relation to certain items of income (such as dividends, interest income, royalties, Fees for Technical Services, etc.) provided in India's DTAA's with the third States will be available to the **first (OECD) State only** when **all** the following conditions are met:

- (i) The second treaty (with the third State) is entered into **after** the signature/ Entry into Force (depending upon the language of the MFN clause) of the treaty between India and the first State;
- (ii) The second treaty is entered into between India and a State which **is a member of the OECD at the time of** signing the treaty with it;
- (iii) India limits its taxing rights in the second treaty in relation to rate or scope of taxation in respect of the relevant items of income; and
- (iv) A **separate notification** has been issued by India, importing the benefits of the second treaty into the treaty with the first State, as required by the provisions of sub-section (1) of Section 90 of the Income Tax Act, 1961.

If all the conditions enumerated in Paragraph 5(i) to (iv) are satisfied, then the lower rate or restricted scope in the treaty with the third State is imported into the treaty with an OECD State having MFN clause

from the date as per the provisions of the MFN clause in the DTAA, after following the due procedure under the Indian tax law.

With the above background the following countries having the MFL clause (under **PROTOCOL**) under respective DTAA, however MFN clause shall be applied based on aforesaid circular.

| S.NO | Country |
|-------------|----------------|
| 1 | Belgium |
| 2 | Finland |
| 3 | France |
| 4 | Hungary |
| 5 | Netherlands |
| 6 | Spain |
| 7 | Sweden |
| 8 | Switzerland |

Note : Even some countries covered under Most-Favoured Nation clause but based on the status member countries of WTO, but it may not relevant to DTAA applicability.

3.5 The Multilateral Instrument (MLI) to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS)

The Multilateral Instrument (MLI) plays a crucial role in international taxation by enabling swift implementation of tax treaty-related measures to prevent Base Erosion and Profit Shifting (BEPS). It modifies existing bilateral tax treaties to incorporate BEPS recommendations without the need for separate bilateral negotiations. The MLI helps tackle tax avoidance, improve dispute resolution, prevent treaty abuse, and ensure more effective tax treaty implementation. Its adoption signifies a commitment to a coherent international tax framework and enhances transparency and fairness in the global tax landscape.

Important Note : Therefore, when determining the applicable withholding tax rate, it's essential to consider if the other country has signed the Multilateral Instrument (MLI) with India, as this may influence the withholding tax obligations.

4. TCS % AND PRESCRIBED LIMITS FOR TCS COLLECTION

| Sec. | Particulars | TCS Rates (in %) |
|-------------|--|-------------------------|
| 206C(1) | Sale of the following: | |
| | a) Alcoholic Liquor for Human Consumption | 1% |
| | b) Tendu leaves | 5% |
| | c) Timber or any other forest produce (not being tendu leaves) obtained under a forest lease | 2% |

| | | |
|---------------------------------------|---|---|
| | d) Timber obtained by any mode other than under a forest lease | 2% |
| | e) Scrap | 1% |
| | f) Minerals, being coal or lignite or iron ore | 1% |
| 206C(1C) | Grant of lease or license of the following: | |
| | a) Parking lot | 2% |
| | b) Toll Plaza | 2% |
| | c) Mining and quarrying (Other than mining and quarrying of mineral oil, petroleum and natural gas) | 2% |
| 206C(1F) | Sale of Motor Vehicle value more than 10 Lakhs or other goods(specified by the Central Government by Notification), whether in cheque or in any other mode of receipt | 1% |
| 206C(1G)(a) | @- Remittances for educational and medical treatment done under Liberalised Remittance Scheme (LRS) | 5% (subject to a threshold limit exceeds of INR 10 Lakhs per year) |
| | @- All other remittances done under Liberalised Remittance Scheme (LRS) -(W.E.F 1 st July 2023) | 20%(subject to a threshold limit exceeds of INR 10 Lakhs per year) |
| 206C(1G)(b) | @-TCS on selling of overseas tour package -(w.e.f. 1 st July 2023) | Up to Rs.10 Lakhs per year - 5% Above Rs.10 Lakhs per year - 20% |
| 206C(1H) OMITTED | @-selling goods other than those already covered under TCS provisions (Not applicable business turnover is less than INR 10 Crore in the preceding financial year) | 0.1% of the goods sold-exceeding INR 50 Lakhs in financial year (In non-PAN/Aadhaar-cases the rate shall be 5%) |

5. EQUALISATION LEVY

| Applicability | % of Levy | Responsibility of payment of Levy |
|--|--|-----------------------------------|
| Any payable to a non-resident person greater than 1,00,000/- for the online advertisement services and other related services such as provisioning of digital space. <i>eg:- Advertisement in Facebook / Google Ads / Twitter / LinkedIn / Amazon or other Cloud space and billing from abroad</i> | 6% from the consideration paid or payable to a non-resident | The Receiver of the service |
| Sum received or receivable by an e-commerce operator for e-commerce supply of goods or services made or provided or facilitated to i) A person resident in India; or ii) A person who buys such goods or services or both using internet protocols located address in India; or | 2% from the consideration received or receivable by an e-commerce operator | E-commerce operator |

| | | |
|--|--|--|
| <p>iii) Sale of advertisement which targets a customer who is resident in India or a customer who accesses the advertisement through internet protocol address located in India; or</p> <p>iv) Sale of data collected from a person who is resident in India or from a person who uses internet protocol address located in India</p> <p><i>(This levy is not applicable if the sale, turnover or gross receipts of the e-commerce operator from e-commerce supply or services made or provided or facilitated to the persons mentioned above is less than Rs. 2 crores during the previous year)</i></p> <p><i>eg:- This is applicable to the companies like Amazon /flipkart and having No permanent establishment in India.</i></p> | | |
|--|--|--|

6. OTHER IMPORTANT POINTS IN TDS / TCS

6.1.1 TDS on “NO PAN” or “Invalid PAN” Cases (SEC. 206AA)

If the transactions liable to TDS and the deductee has not intimated the PAN (or) having No PAN (or) having Invalid PAN (may be non-linking of Aadhar), then TDS deduction would be **Higher of** the rate specified in the relevant provision or at the rate or rates in force or **20%**.

Exemption for Non-resident from Sec 206AA with terms & Conditions

CBDT has issued notification no. 53/2016 dated 24 June 2016 giving relaxation to Non-residents ,not being a company, or a foreign company from furnishing PAN No. in India. TDS at higher rate of 20% will not be deducted if following conditions are satisfied by non-resident:- Provisions of Sec 206AA shall not apply in respect of payments in the nature of

- Interest,
- Royalty,
- Fees for technical services and
- Payments on transfer of any capital asset,

If the non-resident furnishes the following details/ documents

- (i) name, e-mail id, contact number;
- (ii) address in the country of which the non-resident is a resident;
- (iii) Tax Residency Certificate (TRC) from the Government of that country if the law of that country provides for issuance of such certificate;
- (iv) Tax Identification Number (TIN) or any other Unique Identification Number of the non-resident of his residence country.

All the above information needs to be furnished in TDS returns as well.

For example:- ABC Pvt Ltd is making payment of Fees for technical services to **X Inc**, a US Company who do not have PAN in India. Higher rate of 20% u/s 206AA will not be applicable if **X Inc** provides Name, E-mail, Contact no, Address of USA, TRC, TIN or SSN of USA

6.1.2 TCS on “NO PAN” or “Invalid PAN” Cases (SEC. 206CC)

If PAN of collectee is not intimated to the collector (or) having No PAN (or) having Invalid PAN (maybe non-linking of Aadhar), then TCS will be collected by virtue of sec 206CC either **twice the rate specified in the table** give above (point No.4 in page No.11) or at the rate of **5 % whichever is higher**.

BUDGET 2025 UPDATE:

It was proposed to omit Section 206AB (Requires higher TDS rates for non-filers of income tax returns.) and 206CCA (Requires higher TCS rates for non-filers of income tax returns) in order to avoid blocking of capital and reduce the compliance burden for the deductor/collector.

6.2 Requirement of FORM 15CA and CB for foreign remittance

- For all non-resident remittance Form 15CA to be issued except transactions which are given in the Rule 37BB which include payments for imports.
- Where remittance is chargeable to tax under domestic law and the remittance, or the aggregate of such remittances exceeds 5 lakh rupees during the FY and a certificate in Form No. 15CB to be obtained from a CA to be electronically.

6.3 TDS on goods carriage transports

Declaration to be obtained from goods carriage contractors for non-deduction of TDS: With effect from 1st July, 2015 TDS will be applicable at the rate of 1% or 2%, for all payments made to a transport contractor during the course of plying, hiring or leasing of **goods carriage**, except in cases where such contractor has furnished a Declaration that they are owning not more than 10 goods carriage at any time during the year.

6.4 Identifying the category of the Person based on the PAN

If 4th letter of PAN is P – then the PAN belongs to Person (i.e., Individual)

H – HUF

F – Firm (Partnership Firm)

C – Company

T – Trust

5th letter of the PAN represents the 1st Letter of Name of person/ Firm/ Company

6.5 Other General Points

- GST to be excluded for TDS/TCS calculation.
- For Reimbursement – If Proper supporting documents is in the Company’s Name, then it is excluded for TDS calculation eg:- payment of tax like GST, TDS, ESI, PF etc

6.6 Interest for Late payment of TDS /TCS

- If deducted but not paid – 1.5% p.m or part thereof from the month of deduction (not from

the due date of the month) till the date of payment.

- If Not deducted – 1% p.m or part thereof from the month of Deduction till the date of Payment.

6.7 Late Filing fees for not filing of TDS /TCS return on or before due date. – Rs.200 per day or maximum of TDS amount for the quarter whichever is lower.

“Wish you all the success.”

We hope you find this TDS / TCS analysis useful, and we also solicit your feedback on these updates.
If you require any clarification related to this document, feel free to reach us.

Thank You.

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TEAM 

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