

NEW AMENDED RATES OF TDS IN TABULATED FORM

1. Sec. 194C - TDS on Payment made to Contractors :

Rates applicable from 01/04/2009 to 30/09/2009					
<u>Sl. No.</u>	<u>Nature of Deductee</u>	<u>Condition</u>	<u>TDS Rate if Contract is for**</u>		<u>Applicable From</u>
			<u>Advertising</u>	<u>Other Work</u>	
1.	Individual/HUF	If deductee is a contractor	1%	2%	01/04/2009 to 30/09/2009
2.	Other than Individual/HUF	If deductee is a contractor	1%	2%	01/04/2009 to 30/09/2009
3.	Individual/HUF	If deductee is a sub - contractor	1%	1%	01/04/2009 to 30/09/2009
4.	Other than Individual/HUF	If deductee is a sub - contractor	1%	1%	01/04/2009 to 30/09/2009

Rates applicable from 01/10/2009 to 31/03/2010					
<u>Sl. No.</u>	<u>Nature of Deductee</u>	<u>Condition</u>	<u>TDS Rate if Contract is for**</u>		<u>Applicable From</u>
			<u>Transporter</u>	<u>Non Transporter</u>	
1.	Individual/HUF	If deductee has PAN	Nil	1%	01/10/2009 to 31/03/2010
2.	Other than Individual/HUF	If deductee has PAN	Nil	2%	01/10/2009 to 31/03/2010
3.	Individual/HUF	If deductee don't have PAN	1%	1%	01/10/2009 to 31/03/2010
4.	Other than Individual/HUF	If deductee don't have PAN	2%	2%	01/10/2009 to 31/03/2010

Rates applicable from 01/04/2010 (Financial Year 2010 - 11)

<u>Sl. No.</u>	<u>Nature of Deductee</u>	<u>Condition</u>	<u>TDS Rate if Contract is for**</u>		<u>Applicable From</u>
			<u>Transporter</u>	<u>Non Transporter</u>	
1.	Individual/HUF	If deductee has PAN	Nil	1%	01/04/2010
2.	Other than Individual/HUF	If deductee has PAN	Nil	2%	01/04/2010
3.	Individual/HUF	If deductee don't have PAN	20%	20%	01/04/2010
4.	Other than Individual/HUF	If deductee don't have PAN	20%	20%	01/04/2010

PAWAN GUPTA

2. Sec. 194I - TDS on Rent :

Rates applicable from 01/04/2009 to 30/09/2009					
<u>Sl. No.</u>	<u>Nature of Deductee</u>	<u>Condition</u>	<u>TDS Rate if the asset let out is**</u>		<u>Applicable From</u>
			<u>Machinery or Plant or Equipment</u>	<u>Land or Building or Furniture or Fittings</u>	
1.	Individual/HUF	If deductee has PAN	10%	15%	01/04/2009 to 30/09/2009
2.	Other than Individual/HUF	If deductee has PAN	10%	20%	01/04/2009 to 30/09/2009
3.	Individual/HUF	If deductee don't have PAN	10%	15%	01/04/2009 to 30/09/2009
4.	Other than Individual/HUF	If deductee don't have PAN	10%	20%	01/04/2009 to 30/09/2009

Rates applicable from 01/10/2009 to 31/03/2010					
<u>Sl. No.</u>	<u>Nature of Deductee</u>	<u>Condition</u>	<u>TDS Rate if the asset let out is**</u>		<u>Applicable From</u>
			<u>Machinery or Plant or Equipment</u>	<u>Land or Building or Furniture or Fittings</u>	
1.	Individual/HUF	If deductee has PAN	2%	10%	01/10/2009 to 31/03/2010
2.	Other than Individual/HUF	If deductee has PAN	2%	10%	01/10/2009 to 31/03/2010
3.	Individual/HUF	If deductee don't have PAN	2%	10%	01/10/2009 to 31/03/2010
4.	Other than Individual/HUF	If deductee don't have PAN	2%	10%	01/10/2009 to 31/03/2010

Rates applicable from 01/04/2010 (Financial Year 2010 - 11)

<u>Sl. No.</u>	<u>Nature of Deductee</u>	<u>Condition</u>	<u>TDS Rate if the asset let out is**</u>		<u>Applicable From</u>
			<u>Machinery or Plant or Equipment</u>	<u>Land or Building or Furniture or Fittings</u>	
1.	Individual/HUF	If deductee has PAN	2%	10%	01/04/2010
2.	Other than Individual/HUF	If deductee has PAN	2%	10%	01/04/2010
3.	Individual/HUF	If deductee don't have PAN	20%	20%	01/04/2010
4.	Other than Individual/HUF	If deductee don't have PAN	20%	20%	01/04/2010

**** Note :**

1. **Other than the above changes there is no change in the rates for deduction of TDS on other payments, subject to the provision of Sec. 206AA which shall override all other provisions contained in any section of the Act i.e. TDS @20% to be deducted on all payments (attracting TDS liability) in case of Non-PAN holders.**
2. **No Surcharge, Education Cess & Higher Education Cess is to be deducted along with TDS except in case of a company which is not a domestic company. However, while deducting TDS on salary of employees Education Cess & Higher Education Cess shall also be deducted, but no surcharge.**

For any further clarification please contact :

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