**Section 193**

1. **Under Section 193, who is responsible for deducting TDS on interest on securities?**
   * A) Any person
   * B) Only individuals and HUFs
   * C) Companies
   * D) Any person responsible for paying interest on securities

**Answer:** D) Any person responsible for paying interest on securities

1. **At what rate is TDS deducted under Section 193 on interest on securities?**
   * A) 10%
   * B) 20%
   * C) 30%
   * D) 5%

**Answer:** A) 10%

1. **What is the threshold limit for deduction of TDS under Section 194 on dividends paid to a resident?**
   * A) ₹2,500
   * B) ₹5,000
   * C) ₹10,000
   * D) ₹15,000

**Answer:** B) ₹5,000

1. **What is the rate of TDS under Section 194 for dividends paid to a resident?**
   * A) 1%
   * B) 5%
   * C) 10%
   * D) 15%

**Answer:** C) 10%

1. **At what threshold limit is TDS applicable on winnings from lotteries, crossword puzzles, or card games under Section 194B?**
   * A) ₹5,000
   * B) ₹10,000
   * C) ₹15,000
   * D) ₹20,000

**Answer:** B) ₹10,000

1. **What is the rate of TDS on winnings from lotteries under Section 194B?**
   * A) 10%
   * B) 20%
   * C) 30%
   * D) 40%

**Answer:** C) 30%

1. **What is the threshold limit for TDS deduction on winnings from horse races under Section 194BB?**
   * A) ₹5,000
   * B) ₹10,000
   * C) ₹15,000
   * D) ₹20,000

**Answer:** B) ₹10,000

1. **What is the rate of TDS on winnings from horse races under Section 194BB?**
   * A) 10%
   * B) 15%
   * C) 20%
   * D) 30%

**Answer:** D) 30%

1. **What type of income does Section 194BA deal with?**
   * A) Dividends
   * B) Interest
   * C) Winnings from online games
   * D) Rent

**Answer:** C) Winnings from online games

1. **At what rate is TDS deducted under Section 194BA on winnings from online games?**
   * A) 10%
   * B) 20%
   * C) 30%
   * D) 40%

**Answer:** C) 30%