**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%