1. **What is the rate of TDS on interest on securities under Section 193?**
   * A) 5%
   * B) 10%
   * C) 15%
   * D) 20%
   * **Answer: B) 10%**
2. **Which of the following securities are not covered under Section 193 of the Income Tax Act?**
   * A) Government Bonds
   * B) Corporate Bonds
   * C) Debentures
   * D) Fixed Deposits
   * **Answer: D) Fixed Deposits**
3. **Section 194A deals with TDS on which of the following types of income?**
   * A) Interest on fixed deposits
   * B) Salary
   * C) Income from property
   * D) Dividend income
   * **Answer: A) Interest on fixed deposits**
4. **What is the TDS rate applicable under Section 194A for interest paid to a resident?**
   * A) 5%
   * B) 10%
   * C) 15%
   * D) 20%
   * **Answer: B) 10%**
5. **What is the minimum interest amount on which TDS is applicable under Section 194A?**
   * A) Rs. 2,500
   * B) Rs. 5,000
   * C) Rs. 10,000
   * D) Rs. 15,000
   * **Answer: B) Rs. 5,000**
6. **What is the TDS rate applicable under Section 194B for winnings from lottery?**
   * A) 5%
   * B) 10%
   * C) 20%
   * D) 30%
   * **Answer: D) 30%**
7. **Which of the following is applicable for TDS deduction under Section 194B?**
   * A) Winnings exceeding Rs. 10,000
   * B) Winnings exceeding Rs. 1,00,000
   * C) Winnings exceeding Rs. 2,50,000
   * D) Winnings exceeding Rs. 50,000
   * **Answer: A) Winnings exceeding Rs. 10,000**
8. **Which of the following is the threshold limit for TDS deduction on horse race winnings under Section 194BB?**
   * A) Rs. 10,000
   * B) Rs. 50,000
   * C) Rs. 1,00,000
   * D) No threshold limit
   * **Answer: A) Rs. 10,000**
9. **What is the rate of TDS under Section 194BA on winnings from online games?**
   * A) 10%
   * B) 20%
   * C) 30%
   * D) 30% with a threshold of Rs. 10,000
   * **Answer: D) 30% with a threshold of Rs. 10,000**
10. **Under Section 194BA, TDS applies on winnings from online games if the winnings exceed which amount?**
    * A) Rs. 5,000
    * B) Rs. 10,000
    * C) Rs. 1,00,000
    * D) No threshold limit
    * **Answer: B) Rs. 10,000**