**1.** Under Section 194IA, TDS is required to be deducted when the consideration for the transfer of immovable property exceeds:

* A. ₹25 lakh
* B. ₹50 lakh
* C. ₹1 crore
* D. ₹10 lakh

**Answer:** B. ₹50 lakh

**2.** The rate of TDS under Section 194IA is:

* A. 1%
* B. 5%
* C. 10%
* D. 0.1%

**Answer:** A. 1%

**3.** Under Section 194IA, the TDS is required to be deducted:

* A. By the seller at the time of sale
* B. By the buyer at the time of payment or credit, whichever is earlier
* C. By the broker
* D. After completion of registration

**Answer:** B. By the buyer at the time of payment or credit, whichever is earlier

**✅ Section 194IB – TDS on Rent by Individual/HUF (not liable to tax audit)**

**4.** Under Section 194IB, TDS is applicable if the monthly rent exceeds:

* A. ₹30,000
* B. ₹40,000
* C. ₹50,000
* D. ₹60,000

**Answer:** C. ₹50,000

**5.** What is the TDS rate under Section 194IB?

* A. 5%
* B. 10%
* C. 1%
* D. 2%

**Answer:** D. 2%

**6.** Under Section 194IB, when should the TDS be deposited by the tenant?

* A. Within 7 days from the end of the month
* B. Within 15 days from the end of the month in which deduction is made
* C. Within 30 days from the end of the financial year or tenancy period
* D. At the time of agreement

**Answer:** C. Within 30 days from the end of the financial year or tenancy period

**✅ Section 194I – TDS on Rent by Individuals/HUF (liable to tax audit) or others**

**7.** Under Section 194I, TDS is applicable when the annual rent exceeds:

* A. ₹1 lakh
* B. ₹1.8 lakh
* C. ₹50,000 pm
* D. ₹2 lakh

**Answer:** C. ₹50,000 pm

**8.** What is the TDS rate for rent of plant and machinery under Section 194I?

* A. 2%
* B. 5%
* C. 10%
* D. 15%

**Answer:** A. 2%

**9.** What is the TDS rate for rent of land, building, or furniture under Section 194I?

* A. 1%
* B. 2%
* C. 5%
* D. 10%

**Answer:** D. 10%

**10.** Section 194I is **not** applicable to:

* A. Individual paying rent above ₹2.4 lakh and liable to tax audit
* B. Company paying rent for office premises
* C. Individual not having turnover up to 1 Cr
* D. Partnership firm paying rent for godown

**Answer:** C. Individual not having turnover up to 1 Cr