

Sec 6(1A) mentions about.....	Resident	
Threshold limit us 195 for non deduction		25000
Rate of TDS us 195 is	Rates in force	
Form which the payer have to submit for lower rate of TDS us 195	15A	
Penalty for non compliance of 15CA		50000
15 CA comprises of Parts		1
15 CB certified by	CA	
For payment less than 5 Lakhs which part of 15CA is applicable	Part A	
For payment with certification u/s 195 and 197 which part is applicable	Part A	
TDS rate us 195 for LTCG		10

Deemed Resident	Non Resident	None of the Above	
50000	100000	Nil	
includes Surcharge	includes Cess	All of the above	
15C	15E	15F	
100000	200000	500000	
2	4	6	
CMA	Accountant	Director	
Part B	Part C	Part D	
Part B	Part C	Part D	
20	30	40	