<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of Payment</th>
<th>Section</th>
<th>Basic Cut-off (Rs.) p.a.</th>
<th>Individual and HUF</th>
<th>Other than Individual/HUF</th>
<th>If PAN is not submitted/Invalid PAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Payment of Salaries by Employers</td>
<td>192</td>
<td>Slab rate</td>
<td>Slab rate</td>
<td>Not applicable</td>
<td>30%</td>
</tr>
<tr>
<td>2</td>
<td>Premature payment by PF Organization from EPF A/c (i.e. before 5 Years).</td>
<td>192A</td>
<td>50,000.00</td>
<td>10%</td>
<td>Not applicable</td>
<td>20%</td>
</tr>
<tr>
<td>3</td>
<td>Payment of Interest on Securities by company.</td>
<td>193</td>
<td>10,000.00</td>
<td>10%</td>
<td>10%</td>
<td>20%</td>
</tr>
<tr>
<td>4</td>
<td>Payment of Dividend other than dividend as referred to Section 1150 by company (i.e. Dividend on which Dividend Distribution Tax is not paid)</td>
<td>194</td>
<td>2,500.00</td>
<td>10%</td>
<td>10%</td>
<td>20%</td>
</tr>
<tr>
<td>5</td>
<td>Payment of Interest by bank</td>
<td>194A</td>
<td>40,000.00 (Non Sr.Citizen)</td>
<td>10%</td>
<td>10%</td>
<td>20%</td>
</tr>
<tr>
<td>6</td>
<td>Payment of Interest by others</td>
<td>194A</td>
<td>5,000.00</td>
<td>10%</td>
<td>10%</td>
<td>20%</td>
</tr>
<tr>
<td>7</td>
<td>Payment of prize from Wining from Lotteries by any person.</td>
<td>194B</td>
<td>10,000.00</td>
<td>30%</td>
<td>30%</td>
<td>30%</td>
</tr>
<tr>
<td>8</td>
<td>Payment of prize from Wining from Horse Race by any person.</td>
<td>194B</td>
<td>10,000.00</td>
<td>30%</td>
<td>30%</td>
<td>30%</td>
</tr>
<tr>
<td>9</td>
<td>Payment to Contractors by any person.</td>
<td>194C</td>
<td>30,000.00 (Single bill) or 1 Lakh aggregate bills during the year.</td>
<td>1%</td>
<td>2%</td>
<td>20%</td>
</tr>
<tr>
<td>10</td>
<td>Payment to Transporter Covered u/s. 44E and submit declaration in prescribed format. (i.e. owning less than 10 goods carriages)</td>
<td>194C</td>
<td>-</td>
<td>0</td>
<td>0</td>
<td>20%</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Description</td>
<td>Schedule</td>
<td>Amount</td>
<td>Rates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>--------------</td>
<td>----------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Payment to Transporter not covered u/s. 44E (i.e. owning more than 10 goods carriages)</td>
<td>194C</td>
<td>30,000.00 (Single bill) or 75,000.00 aggregate bills during the year.</td>
<td>1% 2% 20%</td>
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</tr>
<tr>
<td>12</td>
<td>Payment of Insurance Commission to agents by Insurance Company.</td>
<td>194D</td>
<td>15,000.00</td>
<td>5% 10% 20%</td>
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<tr>
<td>13</td>
<td>Payment in respect of maturity of Life Insurance Policy by Life Insurance Company.</td>
<td>194DA</td>
<td>1 Lakh</td>
<td>1% 1% 20%</td>
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</tr>
<tr>
<td>14</td>
<td>Payment to NRI sportsman or association by any person or organization</td>
<td>194E</td>
<td>-</td>
<td>20% 20% 20%</td>
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<td></td>
</tr>
<tr>
<td>15</td>
<td>Payment out of deposit under National Saving Scheme (NSS)</td>
<td>194EE</td>
<td>2,500.00</td>
<td>10% 10% 20%</td>
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<tr>
<td>16</td>
<td>Payment with respect to repurchase of units by Mutual Fund Companies.</td>
<td>194F</td>
<td>-</td>
<td>20% 20% 20%</td>
<td></td>
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</tr>
<tr>
<td>17</td>
<td>Payment of Lottery Commission</td>
<td>194G</td>
<td>15,000.00</td>
<td>5% 5% 20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Payment of commission or Brokerage</td>
<td>194H</td>
<td>15,000.00</td>
<td>5% 5% 20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Payment of rent on land, building, furniture and fittings.</td>
<td>194I</td>
<td>240,000.00</td>
<td>10% 10% 20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Payment of rent on plant, machinery or equipments.</td>
<td>194I</td>
<td>240,000.00</td>
<td>2% 2% 20%</td>
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</tr>
<tr>
<td>21</td>
<td>Payment made on account of transfer of immovable property other than agriculture land.</td>
<td>194IA</td>
<td>50 Lakh</td>
<td>1% 1% 20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td>Code</td>
<td>Amount</td>
<td>Rate 1</td>
<td>Rate 2</td>
<td>Rate 3</td>
</tr>
<tr>
<td>---</td>
<td>------------------------------------------------------------------------------</td>
<td>-------</td>
<td>-------------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>22</td>
<td>Rent payable by individual not covered u/s 194I for land, building, furniture and fittings</td>
<td>194IB</td>
<td>50,000.00 PM</td>
<td>5%</td>
<td>5%</td>
<td>20%</td>
</tr>
<tr>
<td>23</td>
<td>Payment of Professional Fees other than call centers</td>
<td>194J</td>
<td>30,000.00</td>
<td>10%</td>
<td>10%</td>
<td>20%</td>
</tr>
<tr>
<td>24</td>
<td>Payment of Professional Fees to call centers</td>
<td>194J</td>
<td>30,000.00</td>
<td>2%</td>
<td>2%</td>
<td>20%</td>
</tr>
<tr>
<td>25</td>
<td>Compensation on transfer of certain immovable property than Agriculture Land</td>
<td>194LA</td>
<td>250,000.00</td>
<td>10%</td>
<td>10%</td>
<td>20%</td>
</tr>
</tbody>
</table>