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TDS Rate Chart : Resident

Nature of payments made to resident		Threshold Limit	Company /Firm / Co-op Soc. / Local Authority	Individual / HUF	If No PAN Or Invalid PAN
Sec.	**Description**	**Amount**	**Rate %**	**Rate %**	**Rate %**
194J	#Professional Fees other than call centers & technical fees	50,000	10	10	20
	#Technical fees	50,000	2	2	20
	#Payment to call center operators & Royalty	50,000	2	2	20
194K	Payment of any income in respect of a) Units of a Mutual Fund as per Section 10(23D) b) Units from the administrator of the specified undertaking c) Units from specified company	10,000	10	10	20
194LA	Compensation or enhanced compensation on transfer of certain immovable property other than Agriculture Land	5,00,000	10	10	20
194 LBA	Income from units of business trust	-	10	10	20
	Distribution of rental income to unit holders	-	10	10	20
194 LBB	Income in respect of units of investment fund	-	10	10	20
194 LBC	Income in respect of investment in securitization fund	-	10	10	20
194M	Payment made by individual / HUF to contractor or professional for personal use	50,00,000	2	2	20
194N	Withdrawal of cash from Banks, Post office a) if return of income filed for any of 3 P.Y.	1,00,00,000	2	2	20
	b) if return of income not filed for all of 3 P.Y.	> 20 Lakhs & ≤ 1 Crore	2	2	20
		> 1 Crore	5	5	20
	Withdrawal of cash from Co-operative banks a) if return of income filed for any of 3 P.Y.	3,00,00,000	2	2	20
	b) if return of income not filed for all of 3 P.Y.	> 20 Lakhs & ≤ 3 Crore	2	2	20
		> 3 Crore	5	5	20
194O	Applicable for E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform	5,00,000 (Only for Individual, HUF)	0.1	0.1	5
194Q	*Payment to resident for purchase of goods.	50,00,000	0.1	0.1	5
194R	#Payment of benefit or perquisite in respect of business or profession	20,000	10	10	20
194S	Payment on transfer of virtual digital asset a) Specified Persons	50,000	1	1	20
	b) any person other than Specified Persons	10,000	1	1	20
194T	Payment of Salary, Remuneration, Commission, Bonus or Interest to partners	20,000	10	10	20

* Applicable on buyer of goods, where total sales, gross receipts or turnover from the business carried on by him exceeds 10 crore during P.F.Y.

Specified person means a person,

a) being an individual or a HUF whose total sales, gross receipts or turnover from the business carried on by him or profession exercised by him does not exceed 1 crore in case of business or 50 lakh in case of profession, during the financial year immediately preceding the financial year in which such virtual digital asset is transferred

b) being an individual or a Hindu undivided family, not having any income under the head "Profits and gains of business or profession"

#Provided further that an individual or a HUF, whose total sales, gross receipts or turnover from the business or profession carried on by him exceed 1 crore in case of business or 50 lakh in case of profession during the financial year immediately preceding the financial year in which such income is credited or paid, shall be liable to deduct TDS.

12 Cost Inflation Index

Financial Year 2025-26
Assessment Year 2026-27

Financial Year	Index	Financial Year	Index
2001-02	100	2014-15	240
2002-03	105	2015-16	254
2003-04	109	2016-17	264
2004-05	113	2017-18	272
2005-06	117	2018-19	280
2006-07	122	2019-20	289
2007-08	129	2020-21	301
2008-09	137	2021-22	317
2009-10	148	2022-23	331
2010-11	167	2023-24	348
2011-12	184	2024-25	363
2012-13	200	2025-26	376
2013-14	220		

13 Capital Gains Tax Rates

Particulars	Capital Gains Tax Rates	
	Short-Term	Long-Term
Sale transaction of equity share/unit of an equity oriented fund/unit of business trust which are covered under STT	20%	12.5%*
Sale transaction other than above mentioned :		
Individuals (Resident / Non Resident)	Slab Rates	12.5%
Firm including LLP (Resident / Non Resident)	30%	
Domestic Companies	22% / 25% / 30%	
Foreign Companies	35%	
Local Authorities	30%	
Co-operative Society	Slab Rates	
Overseas financial organisations specified in section 115AB	35% (Corporate) 30% (Non Corporate)	12.5%
FIIs	30%	12.5%

* If the amount of long term capital gain on **listed equity shares (including LTCG on units of mutual funds & units of business trust)** in a year exceeds ₹ 1.25 Lakh, the excess amount above ₹ 1.25 Lakh is taxable at the rate of 12.5% without allowing the benefit of indexation.
The cost of acquisition of shares would be:
Higher of:
1) Actual cost at which shares are bought &
2) Lower of following:
a) Highest price of securities on 31/01/2018 b) Full value of consideration i.e. sale price.

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Summary of Capital Gain Exemptions

Financial Year 2025-26
Assessment Year 2026-27

Section	Exemption	Sale of	Purchase of	Time Period of Purchase	Quantum of Deduction	Consequences if new assets sold within 3 / 5 years
54	Individual or HUF	Residential House (Long Term Capital Asset 2 years or more)	New Residential House*	If Purchased One year before or 2 years after sale date or If Constructed, Within 3 years	Amt. Invested or LTCG which ever is less**	STCG on sale of New Asset (While Calculating Cost, Capital Gain exempt earlier will be reduced from COA)
54F	Individual or HUF	Any Long Term Capital Asset **except Residential house**	New Residential House (Only 1 Residential House allowed and the same should be in india)	If Purchased One year before or 2 years after sale date or If Constructed, Within 3 years	Capital Gains X Amt. Invested/net Consideration received, Deduction can be maximum upto the amount of capital gains**	STCG on Sale of New Asset + LTCG which was exempt earlier also taxable
54B	Individual or HUF	Agricultural Land used for 2 years immediately preceding the date of transfer for agriculture by assessee/parent (Both Long Term and Short Term Covered)	Purchase of New Agricultural Land (Urban or Rural)	Within 2 years	Amt. Invested or LTCG which ever is less	Rural Land, No STCG Urban Land, STCG on sale of New Asset (While Calculating Cost, Capital Gain exempt earlier will be reduced from COA)
54D	Any Industrial Undertaking (Any factory) Compulsory Acquired - Any assessee	Land, Building used for 2 years prior to its acquisition for business of industrial undertaking	New Land or Building for industrial purpose	Within 3 years from date of receipt of compensation	Amt. Invested or LTCG which ever is less	STCG on sale of New Asset (While Calculating Cost, Capital Gain exempt earlier will be reduced from COA)