<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section</strong></td>
<td><strong>Description</strong></td>
<td><strong>Threshold</strong></td>
</tr>
<tr>
<td>194A</td>
<td>Other Interest</td>
<td>1</td>
</tr>
<tr>
<td>194B</td>
<td>Winning from lotteries</td>
<td>2</td>
</tr>
<tr>
<td>194BB</td>
<td>Winning from horse races</td>
<td>3</td>
</tr>
<tr>
<td>194C</td>
<td>Payment to contractors/sub/advt</td>
<td>4</td>
</tr>
<tr>
<td>194D</td>
<td>Insurance Commission</td>
<td>5</td>
</tr>
<tr>
<td>194H</td>
<td>Commission / Brokerage</td>
<td>6</td>
</tr>
<tr>
<td>194I</td>
<td>Rent</td>
<td>7</td>
</tr>
<tr>
<td>194J</td>
<td>Professional Fees</td>
<td>8</td>
</tr>
</tbody>
</table>

- **For Banks/Co-op Society & PO limit is Rs.10000.**
- **From 01-07-2010 Single payment Rs.30000/- and aggregate payment during financial year Rs.75000/-**
- **Nil rate if PAN provided by the transporter but PAN to be intimated to IT Dept**
- **20% to be deducted if PAN is not available**
- **In case of TDS on Salary EC is 2% and HSEC is 1% otherwise No SC/EC/HSEC**
- **From 01-07-2010 threshold limit is 10000/-**
- **From 01-07-2010 threshold limit is 5000/-**
- **From 01-07-2010 threshold limit is 20000/-**
- **From 01-07-2010 threshold limit is 180000/-**

**COMPLIANCES RELATING TO TDS/TCS**

1. **PAYMENT:-**
   - Payment in Challan No.281
   - Due Date Of Payment :-
     - 7th Of Next Month in which TDS/TCS is made  &
     - 30th April Of The A.Y. in case of provision on the Last Day Of F.Y.
2. **Quarterly Return**
   - 24Q/26Q/27Q/27EQ
   - Last Date:-
     - 1st, 2nd, 3rd, 4th Qtr Respectively

**ACHI CONSULTANTS SERVICES PRIVATE LIMITED**

26C, Prasanna Kumar Tagore Street
Mathuresh Sadan, G/F, Room No. 9/1
Kolkata-700006
Ph. No. ++91 33 25307562 / 9502
e-mail : info@achigroup.com
website : www.achigroup.com

PAN Registration (26AS)
- PAN (49A), TAN (49B)
e-TDS/TCS, AIR
RoC, VAT
SERVICE TAX, MUTUAL FUND, INSURANCE
DIGITAL SIGNATURE CERTIFICATE (DSC)
COMPANY FORMATION
IT RETURN, e-ITRETURN

**COMPLIANCES RELATING TO TDS/TCS**

[1] **ISSUE OF TDS/TCS CERTIFICATE**
   - Form 16 - Salary
   - Form 16A - Non-Salary
   - Form 2TD - TCS
   - Last Date:-
     - Within 1month from the end of the month in which TDS/TCS is made  &
     - Within 1week after the date on which TDS/TCS is paid in case of provision made on the last day of accounting period &
     - Within 1month from the end of the F.Y. in case of payment made u/s 192/194D &
     - Within 14days from the date of payment of income-tax if TDS/TCS is deposited Quaterly