

Section 194C: TDS on Payments to Contractors



PARTICULARS	DETAILS				
Who has to deduct TDS?	Any "Specified Person" has to deduct TDS				
Who has to pay TDS?	Contractor or Sub-Contractor				
What is the amount limit for TDS deduction?	• Amount credited or paid is more than Rs.30,000 in a single transaction. • Amount credit or paid in aggregate during the Financial Year is Rs. 1,00,000.				
What is the rate of TDS?	<table><tr><td>PAN is available</td><td>PAN is not available</td></tr><tr><td> • 1% (Individual/HUF) • 2% (Others) </td><td>20%</td></tr></table>	PAN is available	PAN is not available	• 1% (Individual/HUF) • 2% (Others)	20%
PAN is available	PAN is not available				
• 1% (Individual/HUF) • 2% (Others)	20%				
When is TDS deducted?	The time of deduction of TDS under Section 194, is earlier of • The credit of income to the account of the payee (receiver) or • Actual payment (in cash, cheque, draft or other modes)				

Tds On Service Tax Under Section 194c

Ian Pickup



Tds On Service Tax Under Section 194c:

Whispering the Techniques of Language: An Psychological Journey through **Tds On Service Tax Under Section 194c**

In a digitally-driven earth wherever screens reign great and instant communication drowns out the subtleties of language, the profound techniques and mental subtleties hidden within phrases often move unheard. Yet, set within the pages of **Tds On Service Tax Under Section 194c** a captivating fictional treasure pulsating with raw emotions, lies a fantastic quest waiting to be undertaken. Composed by a talented wordsmith, that wonderful opus invites visitors on an introspective journey, lightly unraveling the veiled truths and profound influence resonating within ab muscles fabric of every word. Within the psychological depths of this poignant review, we can embark upon a genuine exploration of the book is key subjects, dissect its captivating publishing style, and succumb to the strong resonance it evokes heavy within the recesses of readers hearts.

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