

New TDS Thresholds (Effective 1st April 2025)

Section	Nature of Payment	Existing Threshold (till 31 March 2025)	New Threshold (w.e.f. 1 April 2025)
197	Interest on Securities	Nil	Rs. 10,000
194	Dividend for an individual shareholder	Rs. 5,000	Rs. 10,000
194A	Interest Other Than Securities A) Senior Citizen B) Bank/Co-Op/Post Office C) Other Cases	A) Rs. 50,000 B) Rs. 40,000 C) Rs. 5,000	A) Rs. 1,00,000 B) Rs. 50,000 C) Rs. 10,000
194B & 194BB	Winnings from lottery/crossword puzzle/horse race	Aggregate Amount Rs. 10,000	Single Transaction Rs. 10,000
194D, 194G & 194H	Commission on Insurance/Brokerage/Sale of Lottery Tickets	Rs. 15,000	Rs. 20,000
194I	Rent	Rs. 2,40,000	Rs. 50,000 per month / Rs. 6,00,000 per annum
194J	Fee for Professional, Technical Services, and Royalty	Rs. 30,000	Rs. 50,000
194K	Income in respect of units	Rs. 5,000	Rs. 10,000
194LA	Enhanced compensation	Rs. 2,50,000	Rs. 5,00,000
206C(1G)	Remittance Under Liberalized Remittance Scheme (LRS)	Rs. 7,00,000	Rs. 10,00,000