

TDS Section Mapping (Income-tax Act, 1961 vs Income-tax Act, 2025) – Ready Reference

A. Payments to Residents – Mapping				
Nature / Common name	1961 Act	2025 Act	Section Code	Rates
Salary				
-Payment to Government employees other than Union Government employees	192	392	1001	As per Slab
-Payment to employees other than Government employees			1002	As per Slab
-Payment to Indian Government employees			1003	As per Slab
PF withdrawal (recognized PF) / accumulated balance	192A	392(7)	1004	10%
Insurance commission	194D	393(1) – Sl. 1(i)	1005	2%
Commission / brokerage (other than insurance)	194H	393(1)– Sl. 1(ii)	1006	2%
Rent (individual/HUF) – 50,000 per month or more	194IB	393(1) – Sl. 2(i)	*	2%
Rent (general) – land/building/plant/machinery/furniture etc.	194I	393(1)- Sl.2(ii)D(a)	1008	2%
		393(1)- Sl.2(ii).D(b)	1009	10%
Immovable property transfer (purchase/JDA/compulsory acquisition)	194IA/ 194IC	393(1) Sl. 3(i)		1%
	/ 194LA	393(1) Sl. 3(ii)	*/1011/1012	10%
		393(1) Sl. 3(iii)		10%
Capital market distributions (MF units/Business trust/Inv. Fund)	194K	393(1) Sl. 4(i)	1013	10%
	194LBA	393(1) Sl. 4(ii)	1014/1015/1016	10%
	194LBB	393(1) Sl. 4(iii)	1017	10%
Interest on securities	193	393(1) – Sl. 5(i)	1019	10%
Interest other than securities				
- deductee/payee is a senior citizen (Payer Banks/Post Office)	194A	393(1) -Sl. 5(ii)	1020	10%
- deductee/payee other than a senior citizen (Payer Banks/PostOffice)		393(1) -Sl. 5(ii)	1021	10%

- income being interest other than interest on securities (Payer Others)		393(1) -Sl. 5(iii)	1022	10%
Contract Payment – if contractor is individual or Hindu undivided family Contract Payment – if contractor is others	194C	393(1) – Sl. 6(i)	1023	1%
			1024	2%
Payments by Individuals/HUF (non-audit)– contractor/professional/commission etc.	194M	393(1) –Sl. 6(ii)	*	2%
Professional/technical fees, director fees, royalty, non-compete etc.	194J	393(1)–Sl. 6(iii)	1026	2%
Fees for professional services/Director Fees of commission	194J	393(1)-Sl.6 (iii).D(b)	1027/1028	10%
Dividend	194	393(1) – Sl. 7	1029	10%
Life insurance proceeds (taxable portion)	194DA	393(1) – Sl. 8(i)	1030	2%
Purchase of goods (buyer TDS)	194Q	393(1) –Sl. 8(ii)	1031	0.10%
Specified senior citizen (bank deducts & files return)	194P	393(1)–Sl. 8(iii)	1032	As per Slab
Business Profession Perquisite Benefit — Cash/Convertible Form Business Profession Perquisite Benefit — Cash, Kind or Mixed Form	194R	393(1)–Sl. 8(iv)	1033	10%
			1034	10%
E-commerce operator	194O	393(1) – Sl. 8(v)	1035	0.10%
Transfer of a virtual digital asset by Individual/HUF (Non – Auditee) Transfer of a virtual digital asset other than Individual or Hindu Undivided Family. Transfer of a virtual digital asset other — Cash, Kind or Mixed Form	194S	393(1)-Sl. 8(vi)	* 1037	1%
			1038	1%
				1%

** Blank section codes in the above table relate to cases where the deductor is an Individual or HUF (non-audit), i.e., personal payments on a PAN-to-PAN basis — not covered under the regular audit-case TDS framework. Additionally, payment codes for certain sections appear to have been inadvertently omitted in Draft Forms 138,140, 141). Based on the sequential pattern of the draft, the assumed codes for these omissions are: 1007 (194IB — Rent by Indv./HUF), 1010 (194IA — Immovable Property), 1025 (194M — Indv./HUF Contractor/Professional), 1036 (194S — VDA by Indv./HUF). These are inferred assumptions and subject to confirmation upon final notification.*

B. Payments to Non-residents – Mapping

Nature / Common name	1961 Act	2025 Act	Section Code	Rates
PF withdrawal (recognized PF) / accumulated balance	192A	392(7)	1004	10%
Payment to non-resident sportsman / sports association	194E	393(2) - Sl. 1	1039	20%
Concessional interest on foreign currency borrowing / LT infra bonds	194LC	393(2) - Sl. 2	1040	5%
Interest on rupee denominated bonds	194LD	393(2) - Sl. 3	1041	5%
Interest on listed bonds / RDB in IFSC (issued 01-04-2020 to 30-06-2023)	194LC (IFSC)	393(2)-Sl.4.E(a)	1042	4%
Interest on listed bonds / RDB in IFSC (issued on or after 01-07-2023)	194LC (IFSC)	393(2)-Sl.4.E(b)	1043	9%
Interest paid by infrastructure debt fund	194LB	393(2) - Sl. 5	1044	5%
Business trust distribution - interest	194LBA(a)	393(2)-Sl. 6.E(a)	1045	5%
Business trust distribution - dividend	194LBA(b)	393(2)-Sl.6.E(b)	1046	10%
Business trust distribution - rent	194LBA(c)	393(2) - Sl. 7	1047	Rates in force
Investment fund income to non-resident unit holder	194LBB	393(2) - Sl. 8	1048	Rates in force
Securitization trust income to non-resident investor	194LBC	393(2) - Sl. 9	1049	Rates in force
MF units / specified company (non-resident)	196A	393(2) - Sl. 10	1050	20%
Offshore fund units - income	196B	393(2) - Sl. 11	1051	10%
Offshore fund units - LTCG	196B	393(2) - Sl. 12	1052	12.50%
Bonds / GDR - interest or dividend	196C	393(2) - Sl. 13	1053	10%
Bonds / GDR - LTCG	196C	393(2) - Sl. 14	1054	12.50%
FII income in respect of securities	196D	393(2) - Sl. 15	1055	20%
Specified fund income in respect of securities	196DA	393(2) - Sl. 16	1056	10%
Any other sum chargeable (non-resident) - general	195	393(2) - Sl. 17	1057	Rates in force

C. Payments to Any Person – Mapping (winnings, cash withdrawal, partner payments)

Nature / Common name	1961 Act	2025 Act	Section Code	Rates
Winnings (lottery/crossword/card games/betting etc.) Winnings from Lottery, Crossword, Card Games, Gambling or Betting – Paid in Kind or Cash Insufficient for Tax	194B	393(3) – Sl. 1	1058	30%
			1059	
Winnings from online games	194BA	393(3) – Sl. 2	1060	30%
Any income by way of winnings from online game - Any income by way of winnings from online game.			1061	
Winnings from horse race	194BB	393(3) – Sl. 3	1062	30%
Commission on lottery tickets	194G	393(3) – Sl. 4	1063	2%
Cash withdrawal (Deductee being a co-operative society)	194N	393(3) – Sl. 5	1064	2%
Cash Withdrawal (Deductee other than a co-operative society)			1065	
NSS / 80CCA payment	194EE	393(3) – Sl. 6	1066	10%
Payments to partners (salary/remuneration/interest etc.)	194T	393(3) – Sl. 7	1067	10%

D. TCS Section Code Reference Table

Nature of Receipt / Payment	1961 ACT	2025 ACT	Section Code	Rate
Sale of alcoholic liquor for human consumption	206C(1)	394(1) Sl. No. 1	1068	2%
Sale of tendu leaves	206C(1)	394(1) Sl. No. 2	1069	2%
Sale of timber obtained under a forest lease	206C(1)	394(1) Sl. No. 3	1070	2%
Sale of timber obtained by any mode other than a forest lease	206C(1)	394(1) Sl. No. 3	1071	2%
Sale of any other forest produce (not being timber or tendu leaves) under a forest lease	206C(1)	394(1) Sl. No. 3	1072	2%
Sale of scrap	206C(1)	394(1) Sl. No. 4	1073	2%
Sale of minerals — coal, lignite or iron ore	206C(1)	394(1) Sl. No. 5	1074	2%
Sale of motor vehicle — consideration exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(a)	1075	1%
Sale of wrist watch — consideration exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1076	1%
Sale of art piece (antiques, painting, sculpture) — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1077	1%
Sale of collectibles (coin, stamp) — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1078	1%
Sale of yacht, rowing boat, canoe, helicopter — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1079	1%
Sale of pair of sunglasses — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1080	1%
Sale of bag (handbag, purse) — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1081	1%
Sale of pair of shoes — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1082	1%
Sale of sportswear and equipment (golf kit, ski-wear) — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1083	1%
Sale of home theatre system — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1084	1%
Sale of horse for horse racing in race clubs / for polo — exceeds 10 lakh limit	206C(1F)	394(1) Sl. 6.D(b)	1085	1%
Remittance under LRS — for education or medical treatment (exceeds 10 lakh limit)	206C(1G)	394(1) Sl. 7.D(a)	1086	2%
Remittance under LRS — for purposes other than education or medical (exceeds 10 lakh limit)	206C(1G)	394(1) Sl. 7.D(b)	1087	20%
Sale of overseas tour Programme package — up to 10 Lakh	206C(1G)	394(1) Sl. 8.D(a)	1088	2%
Sale of overseas tour programme package — above 10 Lakh	206C(1G)	394(1) Sl. 8.D(b)	1089	2%
Use of parking lot for business (excl. mining/quarrying of mineral oil)	206C(1C)	394(1) Sl. No. 9	1090	2%
Use of toll plaza for business (excl. mining/quarrying of mineral oil)	206C(1C)	394(1) Sl. No. 9	1091	2%
Use of mine or quarry for business (excl. mining/quarrying of mineral oil)	206C(1C)	394(1) Sl. No. 9	1092	2%

E. TDS/TCS Forms		
Purpose	1961 ACT	2025 ACT
Salary TDS Return	24Q	138
Non - Salary TDS Return	26Q	140
Non – Resident TDS Return	27Q	144
TCS Return	27EQ	143
Salary Certificate	Form 16	130
Non - Salary Certificate	Form 16A	131
TCS Exemption	27C	127