

TCS RATE CHART

Financial Year : 2018-2019 / Assessment Year : 2019-2020

TCS RATE CHART

SECTION	NATURE OF PAYMENT	TCS RATE (%)
		Rs.
206C	Scrap	1.00%
206C	Tendu Leaves	5.00%
206C	Timber obtained under a forest lease or other mode	2.50%
206C	Any other forest produce not being a timber or tendu leave	2.50%
206C	Alcoholic Liquor for human consumption	1.00%
206C	Parking Lot, Toll Plaza, Mining and Quarrying	2.00%
206C	Minerals, being coal or lignite or iron ore (applicable from July 1, 2012)	1.00%
206C	Sale of motor vehicle of the value exceeding Rs. 10 Lacs (wef 01.06.2016)	1.00%
	Motor vehicle clause not applicable on Central Government, a State Government, an embassy, a High Commission, Legation, Commission, Consulate and the Trade Representation of a foreign State; Local Authority; a Public Sector Company which is engaged in the business of carrying passengers (wef 01.04.2017)	

Note : TCS Rates without PAN - Double of TCS rate as above or 5%, whichever is higher

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