



**TRACES**

TDS Reconciliation Analysis and Correction Enabling System



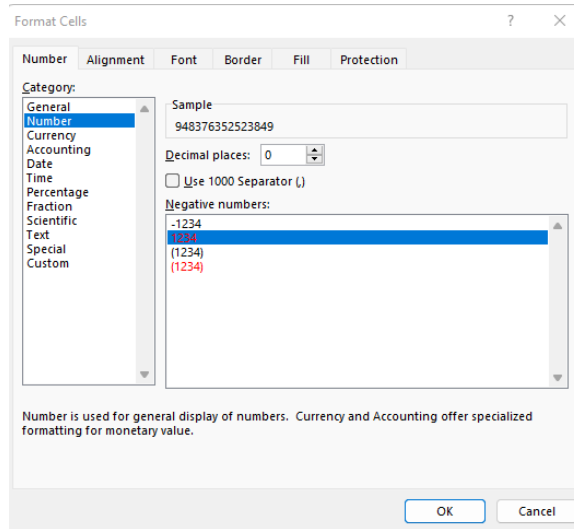
## Instructions to Fill up CSV Template for Form No. 128

These instructions may be read in conjunction with the set of instructions available on the request screen at 'File Form No. 128'(hereinafter referred to as **the request**)

In case of any doubt, please refer to relevant provisions of the Income-tax Act, 2025 and the Income-tax Rules, 2026

### General Instructions

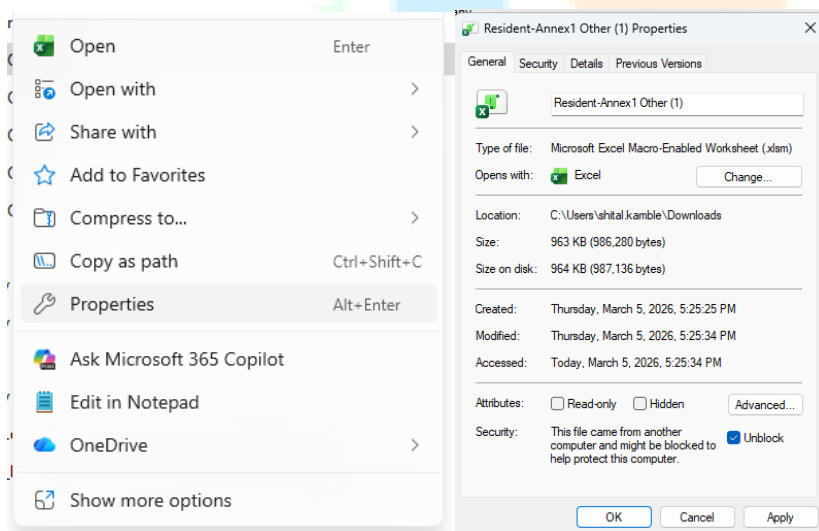
- Download a new CSV template via the **“Download CSV Template”** option to ensure that all formulas and macro-enabled features function correctly.
- Do not modify data types of columns in CSV Template.
- Once data is filled, save your file as a “CSV UTF-8 (Comma delimited) (\*.csv)” and import it in the form using “Upload CSV” button
- Data filled manually in the online form for a particular field will be erased in case of CSV file import, you can use ‘Export as CSV’ option to export the data already filled in online table.
- The excel templates filled, converted to CSV file, and uploaded in the form will appear as attachments in the respective fields
- Further, in the Preview screen, the CSV files uploaded for the fields will appear as attachments below the respective fields, with the option of downloading to verify the correctness of the information filled in the CSV file
- In the submission/ preview PDF, for the fields wherein CSV file is uploaded, the CSV file name reference shall appear against such respective fields
- Post submitting the form, the taxpayer can download the filed form as well as the attachments in “View Filed Forms” section.
- The formula is restricted to first 1000 rows in the excel template, so if you have entries more than 1000 rows, you are requested to drag the formula till the additional rows required/ added.
- Please make sure there are not any blank cells for the mandatory fields to avoid errors at the time of csv upload
- Please note that the file size cannot be more than 5MB
- Please note that for all Numeric fields, the format should be ‘Number’ not ‘General’ as per below screenshot



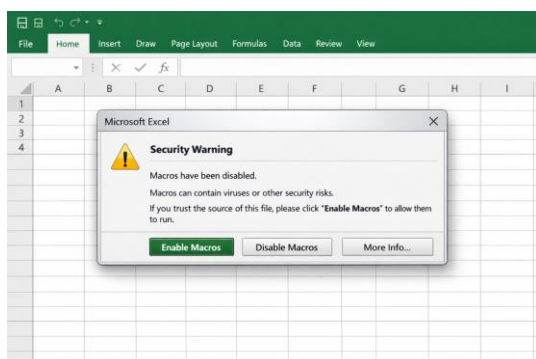
## Steps to fill up CSV Template

Step 1: Start by downloading a fresh CSV Template.

Step 2: Open the file properties and navigate to General Tab to unblock the security check box and apply to enable the macro.

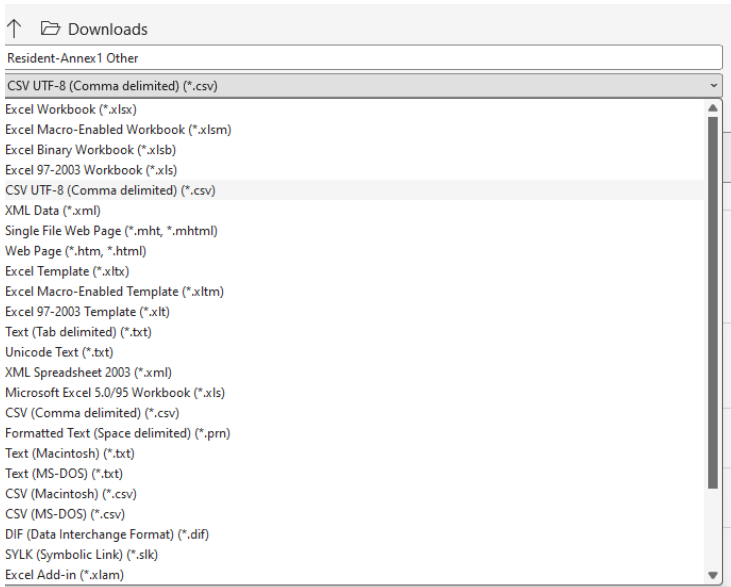


Step 3: Enable the macro as displayed in the below popup



Step 4: Fill up the CSV template accurately for specific annexure. Field Level instruction is provided under **Field Level Instruction**

Step 5: Save the file as **“CSV UTF-8 (Comma delimited) (\*.csv)”**



Step 6: Upload the CSV file by clicking on “**Upload CSV**” button

### Field Level Instruction

#### Annexure-I– For No/Lower Deduction

Field Name	Instructions	Mandatory Field (Yes/No)	Length of character
Sl. No. (1)	1. The details would be auto filled.	-	-
Section under which tax at source is liable for deduction (2)	<ol style="list-style-type: none"> <li>1. Choose section from the available dropdown. Refer <b>Addendum</b></li> <li>2. Users should select only one section code at one time for the row for this column.</li> </ol>	Yes	-
Table Sl. No. under which tax at source is liable for deduction (3)	<ol style="list-style-type: none"> <li>1. Choose table serial number. For e.g.: 2(ii)</li> <li>2. User should select only one table serial number at one time for this column</li> </ol>	Yes	-
Nature of Payment (3a)	<ol style="list-style-type: none"> <li>1. The details would be auto filled as per section code and Table S.No. under which tax at source is to be deducted is selected.</li> <li>2. If there are multiple Nature of Payment available for Section and Table Sl. No. combination, user need to select the nature of</li> </ol>	Yes	-

	payment from the available dropdown		
TAN/PAN of the Payer (4)	<ol style="list-style-type: none"> <li>Valid TAN/PAN should be entered</li> <li>Valid PAN of deductor will be allowed section 393(1)[Table: S.No. 3(i)]; 393(3)[Table: S.No. 2(i)]; 393(1)[Table: S.No. 6(ii)]; 393(1)[Table: S.No. 8(vi)]</li> <li>Duplicate TAN/PAN shouldn't be entered for same section code and Table S.No. under which tax at source is to be deducted</li> <li>TAN/PAN value in Annexure should not be associated with applicant PAN.</li> </ol>	Yes	10
Estimated amount of income/sum to be received during the tax year (₹) (5)	<ol style="list-style-type: none"> <li>Only numeric value should be entered.</li> <li>Maximum length of amount column is 18 digits integer should be entered.</li> <li>Negative value &amp; zero should not be entered e.g.- 400000 or 0</li> <li>The total of 'Estimated amount of income/sum to be received'/'Estimated amount to be paid' mentioned in Annexure(s) should not exceed Rs. 999999999999999999.</li> </ol>	Yes	18 digits
Requested Rate of Deduction (6)	<ol style="list-style-type: none"> <li>Only numeric values will be allowed.</li> <li>Requested rate of deduction should be greater than or equal to 0 but not equal to or more than section and Table S.No. under which tax at source is to be deducted rate</li> </ol>	Yes	4 digit excluding decimal

#### Annexure-II- For Lower Deduction

Field Name	Instructions	Mandatory Field (Yes/No)	Length of character
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Sl. No. (1)	1. The details would be auto filled.	-	-
Section under which tax at source is liable for deduction (2)	<ol style="list-style-type: none"> <li>1. Choose section from the available dropdown. Refer <b>Addendum</b></li> <li>2. Users should select only one section code at one time for the row for this column.</li> </ol>	Yes	-
Table Sl. No. under which tax at source is liable for deduction (3)	<ol style="list-style-type: none"> <li>1. Choose table serial number. For e.g.: 2(ii)</li> <li>2. User should select only one table serial number at one time for this column</li> </ol>	Yes	-
Nature of Payment (3a)	<ol style="list-style-type: none"> <li>1. The details would be auto filled as per section code and Table S.No. under which tax at source is to be deducted is selected.</li> <li>2. If there are multiple Nature of Payment available for Section and Table Sl. No. combination, user need to select the nature of payment from the available dropdown</li> </ol>	Yes	-
Estimated amount of income/sum to be received during the tax year (₹) (4)	<ol style="list-style-type: none"> <li>1. Only numeric value should be entered.</li> <li>2. Maximum length of amount column is 18 digits integer should be entered.</li> <li>3. Negative value &amp; zero should not be entered e.g.- 400000 or 0</li> <li>4. The total of 'Estimated amount of income/sum to be received'/'Estimated amount to be paid' mentioned in Annexure(s) should not exceed Rs. 999999999999999999.</li> </ol>	Yes	18 digits excluding decimal
Requested Rate of Deduction (5)	<ol style="list-style-type: none"> <li>1. Only numeric values will be allowed.</li> <li>2. Requested rate of deduction should be greater than or equal to 0 but not equal to or more than section and Table S.No. under which tax at source is to be deducted rate</li> </ol>	Yes	4 digit excluding decimal

### Annexure-III- For Lower Collection

Field Name	Instructions	Mandatory Field (Yes/No)	Length of character
Sl. No. (1)	1. The details would be auto filled.	-	-
Section under which tax at source is liable for collection (2)	1. The details would be auto filled. Refer <b>Addendum</b> 2. Users should select only one section code at one time for the row for this column.	-	-
Table Sl. No. under which tax at source is liable for collection (3)	1. Choose table serial number. For e.g.: 2(ii) 2. User should select only one table serial number at one time for this column	Yes	-
Nature of Payment (3a)	1. The details would be auto filled as per section code and Table S.No. under which tax at source is to be deducted is selected. 2. If there are multiple Nature of Payment available for Section and Table Sl. No. combination, user need to select the nature of payment from the available dropdown	Yes	-
TAN of the Seller/ Lessor/ Licensor (4)	1. Valid TAN should be entered 2. Duplicate TAN shouldn't be allowed for same section code 3. TAN value in Annexure should not be associated to applicant PAN	Yes	10
Estimated amount to be debited/paid during the tax year (₹) (5)	1. Only numeric value should be entered. 2. Maximum length of amount column is 18 digits integer should be entered. 3. Negative value & zero should not be entered e.g.-400000 or 0 4. The total of 'Estimated amount of income/sum to be received'/'Estimated amount to be paid' mentioned in Annexure(s) should not exceed Rs. 999999999999999999.	Yes	18 digits excluding decimal
Requested Rate of Collection (%) (6)	1. Only numeric values will be allowed. 2. Requested rate of collection should be greater than 0 but not equal to or more than section	Yes	4 digit excluding decimal

### Addendum

#### Applicable Section and Nature of Payment

<b>Residential Status Applicable Annexures Status</b>	Resident and Ordinarily Resident and Resident and not ordinarily resident Annexure I & II Company
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Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
393(1)	4(ii)	Certain income in the form of interest from units of a business trust to a resident unit holder

393(1)	4(ii)	Certain income in the form of dividend from units of a business trust to a resident unit holder
393(1)	4(ii)	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder
393(1)	4(iii)	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224, payable to its unitholder
393(1)	4(iv)	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor
393(1)	8(ii)	Any sum for purchase of any goods
393(1)	8(iv) Note 6	Any benefit or perquisite, whether in kind or partly in cash and partly in kind, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(iv)	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(v)	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform. - any e commerce operator
393(1)	8(vi) Note 6	Any sum by way of consideration, whether in kind or partly in cash and partly in kind, for transfer of a virtual digital asset
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family
393(1)	1(i)	Commission or brokerage - insurance
393(1)	1(ii)	Commission or brokerage - others
393(1)	2(ii).D(a)	Rent on machinery etc. - specified person
393(1)	2(ii).D(b)	Rent other than machinery etc. - specified person
393(1)	3(ii)	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).
393(1)	3(iii)	Payment of Compensation or consideration on Acquisition of Certain Immovable Property
393(1)	4(i)	Income payable to a resident assessee in respect of Units of a specified Mutual Fund specified under Schedule VII [Table: Sl. No. 20 or 21] or units from the Administrator of the specified undertaking or units from specified company
393(1)	5(i)	Any income by way of Interest on securities
393(1)	5(ii).D(b)	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen
393(1)	5(iii)	Any income being interest other than interest on securities
393(1)	6(i).D(b)	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is a person other than individual or Hindu undivided family
393(1)	6(iii).D(a)	Any sum by way of— (a) fees for technical services (not being a professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre - from Specified person
393(1)	6(iii).D(b)	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h) - other than Specified person
393(1)	6(iii).D(b)	Any sum by way of remuneration or fees or commission by whatever name called, other than those on which tax is deductible under section 392, to a director of a company - other than Specified person
393(1)	7	Any dividends (including on preference shares) declared

393(1)	8(i)	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income under Schedule II [Table: Sl. No. 2]
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game
393(3)	3	Any income by way of winnings from any horse race
393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
393(1)	3(i)	Any consideration for transfer of any immovable property (other than agricultural land)
393(1)	2(i)	Any income by way of rent from other than specified person
393(1)	6(ii)	Any sum— (a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission {not being insurance commission referred to in 393(1) [Table: Sl. No. 1(i)]} or brokerage - from Any person, being an individual or Hindu undivided family
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family

<b>Residential Status</b>	Resident and Ordinarily Resident & Resident and not ordinarily resident
<b>Applicable Annexures</b>	Annexure I & II
<b>Status</b>	Individual

Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
392(7)		Payment of accumulated balance due to an employee
393(1)	4(ii)	Certain income in the form of interest from units of a business trust to a resident unit holder

393(1)	4(ii)	Certain income in the form of dividend from units of a business trust to a resident unit holder
393(1)	4(ii)	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder
393(1)	4(iii)	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224, payable to its unitholder
393(1)	4(iv)	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor
393(1)	8(ii)	Any sum for purchase of any goods
393(1)	8(iv) Note 6	Any benefit or perquisite, whether in kind or partly in cash and partly in kind, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(iv)	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(v)	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform. - any e commerce operator
393(1)	8(vi) Note 6	Any sum by way of consideration, whether in kind or partly in cash and partly in kind, for transfer of a virtual digital asset
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family
393(1)	1(i)	Commission or brokerage - insurance
393(1)	1(ii)	Commission or brokerage - others
393(1)	2(ii).D(a)	Rent on machinery etc. - specified person
393(1)	2(ii).D(b)	Rent other than machinery etc. - specified person
393(1)	3(ii)	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).
393(1)	3(iii)	Payment of Compensation or consideration on Acquisition of Certain Immovable Property
393(1)	4(i)	Income payable to a resident assessee in respect of Units of a specified Mutual Fund specified under Schedule VII [Table: Sl. No. 20 or 21] or units from the Administrator of the specified undertaking or units from specified company
393(1)	5(i)	Any income by way of Interest on securities
393(1)	5(ii).D(a)	Any income by way of interest other than interest on securities, in case of deductee/payee is a senior citizen
393(1)	5(ii).D(b)	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen
393(1)	5(iii)	Any income being interest other than interest on securities
393(1)	6(i).D(a)	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is individual or Hindu undivided family.
393(1)	6(i).D(b)	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is a person other than individual or Hindu undivided family

393(1)	6(iii).D(a)	Any sum by way of— (a) fees for technical services (not being a professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre - from Specified person
393(1)	6(iii).D(b)	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h) - other than Specified person
393(1)	6(iii).D(b)	Any sum by way of remuneration or fees or commission by whatever name called, other than those on which tax is deductible under section 392, to a director of a company - other than Specified person
393(1)	7	Any dividends (including on preference shares) declared
393(1)	8(i)	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income under Schedule II [Table: Sl. No. 2]
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game
393(3)	3	Any income by way of winnings from any horse race
393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
393(1)	3(i)	Any consideration for transfer of any immovable property (other than agricultural land)
393(1)	2(i)	Any income by way of rent from other than specified person

393(1)	6(ii)	Any sum— (a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission {not being insurance commission referred to in 393(1) [Table: Sl. No. 1(i)]} or brokerage - from Any person, being an individual or Hindu undivided family
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family
392		Salary
393(1)	8(iii)	Payment to Specified Senior Citizen

<b>Residential Status Applicable Annexures Status</b>	Resident and Ordinarily Resident & Resident and not ordinarily resident Annexure I & II Hindu Undivided Family
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Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
393(1)	4(ii)	Certain income in the form of interest from units of a business trust to a resident unit holder
393(1)	4(ii)	Certain income in the form of dividend from units of a business trust to a resident unit holder
393(1)	4(ii)	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder
393(1)	4(iii)	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224, payable to its unitholder
393(1)	4(iv)	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor
393(1)	8(ii)	Any sum for purchase of any goods
393(1)	8(iv) Note 6	Any benefit or perquisite, whether in kind or partly in cash and partly in kind, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(iv)	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(v)	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform. - any e commerce operator
393(1)	8(vi) Note 6	Any sum by way of consideration, whether in kind or partly in cash and partly in kind, for transfer of a virtual digital asset
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family
393(1)	1(i)	Commission or brokerage - insurance
393(1)	1(ii)	Commission or brokerage - others
393(1)	2(ii).D(a)	Rent on machinery etc. - specified person
393(1)	2(ii).D(b)	Rent other than machinery etc. - specified person
393(1)	3(ii)	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).
393(1)	3(iii)	Payment of Compensation or consideration on Acquisition of Certain Immovable Property

393(1)	4(i)	Income payable to a resident assessee in respect of Units of a specified Mutual Fund specified under Schedule VII [Table: Sl. No. 20 or 21] or units from the Administrator of the specified undertaking or units from specified company
393(1)	5(i)	Any income by way of Interest on securities
393(1)	5(ii).D(b)	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen
393(1)	5(iii)	Any income being interest other than interest on securities
393(1)	6(i).D(a)	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is individual or Hindu undivided family.
393(1)	6(i).D(b)	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is a person other than individual or Hindu undivided family
393(1)	6(iii).D(a)	Any sum by way of— (a) fees for technical services (not being a professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre - from Specified person
393(1)	6(iii).D(b)	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h) - other than Specified person
393(1)	6(iii).D(b)	Any sum by way of remuneration or fees or commission by whatever name called, other than those on which tax is deductible under section 392, to a director of a company - other than Specified person
393(1)	7	Any dividends (including on preference shares) declared
393(1)	8(i)	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income under Schedule II [Table: Sl. No. 2]
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game
393(3)	3	Any income by way of winnings from any horse race

393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
393(1)	3(i)	Any consideration for transfer of any immovable property (other than agricultural land)
393(1)	2(i)	Any income by way of rent from other than specified person
393(1)	6(ii)	Any sum— (a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission {not being insurance commission referred to in 393(1) [Table: Sl. No. 1(i)]} or brokerage - from Any person, being an individual or Hindu undivided family
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family

<b>Residential Status Applicable Annexures Status</b>	Resident and Ordinarily Resident & Resident and not ordinarily resident Annexure I & II Other than Individual, Hindu Undivided Family and Company
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Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
393(1)	4(ii)	Certain income in the form of interest from units of a business trust to a resident unit holder
393(1)	4(ii)	Certain income in the form of dividend from units of a business trust to a resident unit holder
393(1)	4(ii)	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder
393(1)	4(iii)	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224, payable to its unitholder
393(1)	4(iv)	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor
393(1)	8(ii)	Any sum for purchase of any goods
393(1)	8(iv) Note 6	Any benefit or perquisite, whether in kind or partly in cash and partly in kind, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(iv)	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident
393(1)	8(v)	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform. - any e commerce operator
393(1)	8(vi) Note 6	Any sum by way of consideration, whether in kind or partly in cash and partly in kind, for transfer of a virtual digital asset
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family
393(1)	1(i)	Commission or brokerage - insurance
393(1)	1(ii)	Commission or brokerage - others
393(1)	2(ii).D(a)	Rent on machinery etc. - specified person

393(1)	2(ii).D(b)	Rent other than machinery etc. - specified person
393(1)	3(ii)	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).
393(1)	3(iii)	Payment of Compensation or consideration on Acquisition of Certain Immovable Property
393(1)	4(i)	Income payable to a resident assessee in respect of Units of a specified Mutual Fund specified under Schedule VII [Table: Sl. No. 20 or 21] or units from the Administrator of the specified undertaking or units from specified company
393(1)	5(i)	Any income by way of Interest on securities
393(1)	5(ii).D(b)	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen
393(1)	5(iii)	Any income being interest other than interest on securities
393(1)	6(i).D(b)	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is a person other than individual or Hindu undivided family
393(1)	6(iii).D(a)	Any sum by way of— (a) fees for technical services (not being a professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre - from Specified person
393(1)	6(iii).D(b)	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h) - other than Specified person
393(1)	6(iii).D(b)	Any sum by way of remuneration or fees or commission by whatever name called, other than those on which tax is deductible under section 392, to a director of a company - other than Specified person
393(1)	7	Any dividends (including on preference shares) declared
393(1)	8(i)	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income under Schedule II [Table: Sl. No. 2]
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game
393(3)	3	Any income by way of winnings from any horse race

393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
393(1)	3(i)	Any consideration for transfer of any immovable property (other than agricultural land)
393(1)	2(i)	Any income by way of rent from other than specified person
393(1)	6(ii)	Any sum— (a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission {not being insurance commission referred to in 393(1) [Table: Sl. No. 1(i)]} or brokerage - from Any person, being an individual or Hindu undivided family
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family

<b>Residential Status Applicable Annexures Status</b>	Non Resident Annexure I & II Company
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Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
393(2)	10	Any income— (a) in respect of units of a Mutual Fund specified under Schedule VII [Table: Sl. No. 20] or [Table: Sl. No. 21]; or (b) from the specified company.
393(2)	11	Any income in respect of units referred to in section 208 (to Offshore Fund).
393(2)	12	Any income by way of long-term capital gains arising from the transfer of units referred to in section 208 (to Offshore Fund).
393(2)	13	Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209.
393(2)	14	Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209.
393(2)	15	Income of foreign institutional investors from securities referred to in Section 210(1)(Table Sl.No. 1)
393(2)	16	Income of specified fund from securities referred to in Section 210(1)(Table Sl.No. 1)
393(2)	2	Any income by way of interest payable in respect of monies borrowed in foreign currency from a source outside India,— (a) under a loan agreement or issue of long term infrastructure bond on or after the 1st July, 2012 but before the 1st July, 2023; or (b) by way of issue of any long-term bond on or after the 1st October, 2014 but before the 1st July, 2023, which is approved by the Central Government in this behalf.

393(2)	3	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond before the 1st July, 2023.
393(2)	4.E(a)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre. - Issued on or after the 1st April, 2020 but before the 1st July, 2023
393(2)	4.E(b)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre - Issued on or after the 1st July, 2023.
393(2)	8	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224.
393(2)	9	Any income in respect of an investment in a securitisation trust specified in section 221.
393(2)	1	Any income referred to in section 211
393(2)	5	Income by way of Interest from Infrastructure debt fund payable to a Non-Resident
393(2)	6.E(a)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)]
393(2)	6.E(b)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)]
393(2)	7	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4].
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game

393(3)	3	Any income by way of winnings from any horse race
393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
393(2)	17	FEES FOR TECHNICAL SERVICES/ FEES FOR INCLUDED SERVICES
393(2)	17	INTEREST PAYMENT
393(2)	17	INVESTMENT INCOME
393(2)	17	ROYALTY
393(2)	17	OTHER INCOME / OTHER (NOT IN THE NATURE OF INCOME)
393(2)	17	DIVIDEND
393(2)	17	LONG TERM CAPITAL GAIN U/S 197
393(2)	17	LONG TERM CAPITAL GAIN U/S 198
393(2)	17	LONG TERM CAPITAL GAIN U/S 214 IN CASE OF NON-RESIDENT INDIAN CITIZEN
393(2)	17	LONG TERM CAPITAL GAINS
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF UNITS REFERRED TO IN SECTION 208
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF SUCH BOND OR GLOBAL DEPOSITORY RECEIPTS REFERRED TO IN SECTION-209
393(2)	17	SHORT TERM CAPITAL GAINS U/S 196
393(2)	17	LONG TERM CAPITAL GAIN U/S 197(4)

<b>Residential Status</b>	Non Resident
<b>Applicable Annexures</b>	Annexure I & II
<b>Status</b>	Individual

Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
392(7)		Payment of accumulated balance due to an employee
393(2)	10	Any income— (a) in respect of units of a Mutual Fund specified under Schedule VII [Table: Sl. No. 20] or [Table: Sl. No. 21]; or (b) from the specified company.
393(2)	11	Any income in respect of units referred to in section 208 (to Offshore Fund).
393(2)	12	Any income by way of long-term capital gains arising from the transfer of units referred to in section 208 (to Offshore Fund).
393(2)	13	Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209.
393(2)	14	Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209.
393(2)	15	Income of foreign institutional investors from securities referred to in Section 210(1)(Table Sl.No. 1)

393(2)	16	Income of specified fund from securities referred to in Section 210(1)(Table Sl.No. 1)
393(2)	2	Any income by way of interest payable in respect of monies borrowed in foreign currency from a source outside India,— (a) under a loan agreement or issue of long term infrastructure bond on or after the 1st July, 2012 but before the 1st July, 2023; or (b) by way of issue of any long-term bond on or after the 1st October, 2014 but before the 1st July, 2023, which is approved by the Central Government in this behalf.
393(2)	3	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond before the 1st July, 2023.
393(2)	4.E(a)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre. - Issued on or after the 1st April, 2020 but before the 1st July, 2023
393(2)	4.E(b)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre - Issued on or after the 1st July, 2023.
393(2)	8	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224.
393(2)	9	Any income in respect of an investment in a securitisation trust specified in section 221.
393(2)	1	Any income referred to in section 211
393(2)	5	Income by way of Interest from Infrastructure debt fund payable to a Non-Resident
393(2)	6.E(a)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)]
393(2)	6.E(b)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)]
393(2)	7	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4].
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released

393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game
393(3)	3	Any income by way of winnings from any horse race
393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
392		Salary
393(1)	8(iii)	Payment to Specified Senior Citizen
393(2)	17	INTEREST PAYMENT
393(2)	17	FEES FOR TECHNICAL SERVICES/ FEES FOR INCLUDED SERVICES
393(2)	17	ROYALTY
393(2)	17	SHORT TERM CAPITAL GAINS U/S 196
393(2)	17	LONG TERM CAPITAL GAIN U/S 197(4)
393(2)	17	INVESTMENT INCOME
393(2)	17	OTHER INCOME / OTHER (NOT IN THE NATURE OF INCOME)
393(2)	17	DIVIDEND
393(2)	17	LONG TERM CAPITAL GAIN U/S 197
393(2)	17	LONG TERM CAPITAL GAIN U/S 198
393(2)	17	LONG TERM CAPITAL GAIN U/S 214 IN CASE OF NON-RESIDENT INDIAN CITIZEN
393(2)	17	LONG TERM CAPITAL GAINS
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF UNITS REFERRED TO IN SECTION 208
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF SUCH BOND OR GLOBAL DEPOSITORY RECEIPTS REFERRED TO IN SECTION 209
393(1)	2(i)	Any income by way of rent from other than specified person
393(1)	3(i)	Any consideration for transfer of any immovable property (other than agricultural land)
393(1)	6(ii)	Any sum— (a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission {not being insurance commission referred to in 393(1) [Table: Sl. No. 1(i)]} or brokerage - from Any person, being an individual or Hindu undivided family
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family

**Residential Status  
Applicable Annexures  
Status**

Non Resident  
Annexure I & II  
Hindu Undivided Family

Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
393(2)	10	Any income— (a) in respect of units of a Mutual Fund specified under Schedule VII [Table: Sl. No. 20] or [Table: Sl. No. 21]; or (b) from the specified company.
393(2)	11	Any income in respect of units referred to in section 208 (to Offshore Fund).
393(2)	12	Any income by way of long-term capital gains arising from the transfer of units referred to in section 208 (to Offshore Fund).
393(2)	13	Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209.
393(2)	14	Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209.
393(2)	15	Income of foreign institutional investors from securities referred to in Section 210(1)(Table Sl.No. 1)
393(2)	16	Income of specified fund from securities referred to in Section 210(1)(Table Sl.No. 1)
393(2)	2	Any income by way of interest payable in respect of monies borrowed in foreign currency from a source outside India,— (a) under a loan agreement or issue of long term infrastructure bond on or after the 1st July, 2012 but before the 1st July, 2023; or (b) by way of issue of any long-term bond on or after the 1st October, 2014 but before the 1st July, 2023, which is approved by the Central Government in this behalf.
393(2)	3	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond before the 1st July, 2023.
393(2)	4.E(a)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre. - Issued on or after the 1st April, 2020 but before the 1st July, 2023
393(2)	4.E(b)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre - Issued on or after the 1st July, 2023.
393(2)	8	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224.
393(2)	8	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224.
393(2)	9	Any income in respect of an investment in a securitisation trust specified in section 221.
393(2)	1	Any income referred to in section 211
393(2)	5	Income by way of Interest from Infrastructure debt fund payable to a Non-Resident

393(2)	6.E(a)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)]
393(2)	6.E(b)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)]
393(2)	7	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4].
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game
393(3)	3	Any income by way of winnings from any horse race
393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
393(2)	17	INTEREST PAYMENT
393(2)	17	FEES FOR TECHNICAL SERVICES/ FEES FOR INCLUDED SERVICES
393(2)	17	ROYALTY
393(2)	17	SHORT TERM CAPITAL GAINS U/S 196
393(2)	17	LONG TERM CAPITAL GAIN U/S 197(4)
393(2)	17	INVESTMENT INCOME
393(2)	17	OTHER INCOME / OTHER (NOT IN THE NATURE OF INCOME)
393(2)	17	DIVIDEND
393(2)	17	LONG TERM CAPITAL GAIN U/S 197
393(2)	17	LONG TERM CAPITAL GAIN U/S 198
393(2)	17	LONG TERM CAPITAL GAIN U/S 214 IN CASE OF NON-RESIDENT INDIAN CITIZEN
393(2)	17	LONG TERM CAPITAL GAINS
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF UNITS REFERRED TO IN SECTION 208
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF SUCH BOND OR GLOBAL DEPOSITORY RECEIPTS REFERRED TO IN SECTION 209

393(1)	3(i)	Any consideration for transfer of any immovable property (other than agricultural land)
393(1)	2(i)	Any income by way of rent from other than specified person
393(1)	6(ii)	Any sum— (a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission {not being insurance commission referred to in 393(1) [Table: Sl. No. 1(i)]} or brokerage - from Any person, being an individual or Hindu undivided family
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family

<b>Residential Status</b>	Non Resident
<b>Applicable Annexures</b>	Annexure I & II
<b>Status</b>	Other than Individual, Hindu Undivided Family and Company

Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
393(2)	10	Any income— (a) in respect of units of a Mutual Fund specified under Schedule VII [Table: Sl. No. 20] or [Table: Sl. No. 21]; or (b) from the specified company.
393(2)	11	Any income in respect of units referred to in section 208 (to Offshore Fund).
393(2)	12	Any income by way of long-term capital gains arising from the transfer of units referred to in section 208 (to Offshore Fund).
393(2)	13	Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209.
393(2)	14	Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209.
393(2)	15	Income of foreign institutional investors from securities referred to in Section 210(1)(Table Sl.No. 1)
393(2)	16	Income of specified fund from securities referred to in Section 210(1)(Table Sl.No. 1)
393(2)	2	Any income by way of interest payable in respect of monies borrowed in foreign currency from a source outside India,— (a) under a loan agreement or issue of long term infrastructure bond on or after the 1st July, 2012 but before the 1st July, 2023; or (b) by way of issue of any long-term bond on or after the 1st October, 2014 but before the 1st July, 2023, which is approved by the Central Government in this behalf.
393(2)	3	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond before the 1st July, 2023.

393(2)	4.E(a)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre. - Issued on or after the 1st April, 2020 but before the 1st July, 2023
393(2)	4.E(b)	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre - Issued on or after the 1st July, 2023.
393(2)	8	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224.
393(2)	9	Any income in respect of an investment in a securitisation trust specified in section 221.
393(2)	1	Any income referred to in section 211
393(2)	5	Income by way of Interest from Infrastructure debt fund payable to a Non-Resident
393(2)	6.E(a)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)]
393(2)	6.E(b)	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)]
393(2)	7	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4].
393(3)	5.D(a)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society
393(3)	5.D(b)	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society
393(3)	7	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account)
393(3)	1 Note 2	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	1	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from – (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever
393(3)	2 Note 2	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
393(3)	2	Any income by way of winnings from online game
393(3)	3	Any income by way of winnings from any horse race

393(3)	4	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets
393(3)	6	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961)
393(2)	17	INTEREST PAYMENT
393(2)	17	FEEES FOR TECHNICAL SERVICES/ FEEES FOR INCLUDED SERVICES
393(2)	17	ROYALTY
393(2)	17	SHORT TERM CAPITAL GAINS U/S 196
393(2)	17	LONG TERM CAPITAL GAIN U/S 197(4)
393(2)	17	INVESTMENT INCOME
393(2)	17	OTHER INCOME / OTHER (NOT IN THE NATURE OF INCOME)
393(2)	17	DIVIDEND
393(2)	17	LONG TERM CAPITAL GAIN U/S 197
393(2)	17	LONG TERM CAPITAL GAIN U/S 198
393(2)	17	LONG TERM CAPITAL GAIN U/S 214 IN CASE OF NON-RESIDENT INDIAN CITIZEN
393(2)	17	LONG TERM CAPITAL GAINS
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF UNITS REFERRED TO IN SECTION 208
393(2)	17	LONG-TERM CAPITAL GAINS ARISING FROM TRANSFER OF SUCH BOND OR GLOBAL DEPOSITORY RECEIPTS REFERRED TO IN SECTION 209
393(1)	3(i)	Any consideration for transfer of any immovable property (other than agricultural land)
393(1)	2(i)	Any income by way of rent from other than specified person
393(1)	6(ii)	Any sum— (a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission {not being insurance commission referred to in 393(1) [Table: Sl. No. 1(i)]} or brokerage - from Any person, being an individual or Hindu undivided family
393(1)	8(vi)	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family

<b>Residential Status Applicable Annexures Status</b>	Resident and Ordinarily Resident, Resident and Ordinarily Resident & Non Resident Annexure III Company	
<b>Section Code</b>	<b>Table S.No. under which tax at source is to be deducted</b>	<b>Nature of Payment</b>
394(1)	1	Sale of alcoholic liquor for human consumption.
394(1)	2	Sale of tendu leaves
394(1)	3	Sale of timber obtained under a forest lease

394(1)	3	Sale of timber obtained by any mode other than a forest lease
394(1)	3	Sale of any other forest produce (not being timber or tendu leaves) obtained under a forest lease.
394(1)	4	Sale of Scrap
394(1)	5	Sale of minerals, being coal or lignite or iron ore
394(1)	6.D(a)	Sale consideration exceeding ₹10,00,000 in case of sale of motor vehicle
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of wrist watch
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of art piece such as antiques, painting, sculpture
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of collectibles such as coin, stamp
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of yacht, rowing boat, canoe, helicopter
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of pair of sunglasses
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of bag such as handbag, purse
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of pair of shoes
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of sportswear and equipment such as golf kit, ski-wear
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of home theatre system
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of horse for horse racing in race clubs and horse for polo
394(1)	7.D(a)	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding ₹10,00,000 for purposes of education or medical treatment
394(1)	7.D(b)	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding ₹10,00,000 for purposes other than education or medical treatment
394(1)	8.D(a)	Sale of "overseas tour programme package" including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts up to ₹10,00,000.
394(1)	8.D(b)	Sale of "overseas tour programme package" including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts above ₹10,00,000.
394(1)	9	Use of parking lot for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).
394(1)	9	Use of toll plaza for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).

394(1)	9	Use of mine or quarry for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).
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Residential Status Applicable Annexures Status		Resident and Ordinarily Resident, Resident and Ordinarily Resident & Non Resident Annexure III Other than Company
Section Code	Table S.No. under which tax at source is to be deducted	Nature of Payment
394(1)	1	Sale of alcoholic liquor for human consumption.
394(1)	2	Sale of tendu leaves
394(1)	3	Sale of timber obtained under a forest lease
394(1)	3	Sale of timber obtained by any mode other than a forest lease
394(1)	3	Sale of any other forest produce (not being timber or tendu leaves) obtained under a forest lease.
394(1)	4	Sale of Scrap
394(1)	5	Sale of minerals, being coal or lignite or iron ore
394(1)	6.D(a)	Sale consideration exceeding ₹10,00,000 in case of sale of motor vehicle
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of wrist watch
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of art piece such as antiques, painting, sculpture
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of collectibles such as coin, stamp
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of yacht, rowing boat, canoe, helicopter
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of pair of sunglasses
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of bag such as handbag, purse
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of pair of shoes
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of sportswear and equipment such as golf kit, ski-wear
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of home theatre system
394(1)	6.D(b)	Sale consideration exceeding ₹10,00,000 in case of sale of horse for horse racing in race clubs and horse for polo
394(1)	7.D(a)	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding ₹10,00,000 for purposes of education or medical treatment
394(1)	7.D(b)	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding ₹10,00,000 for purposes other than education or medical treatment

394(1)	8.D(a)	Sale of “overseas tour programme package” including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts up to ₹10,00,000.
394(1)	8.D(b)	Sale of “overseas tour programme package” including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts above ₹10,00,000.
394(1)	9	Use of parking lot for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).
394(1)	9	Use of toll plaza for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).
394(1)	9	Use of mine or quarry for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).

