

**E-Filing of TDS Returns - Non-Salary (26Q)**
**INFRA. ACQUIRE LTD. (TAN: DELI28147A)**
**Case-2601** Pg-T.16 **Varun & Jyoti** Second Edition-Jan 2023

**Fin. Yr. 2022-23 (Quarter-1) Assessment Year 2023-24**

Particulars	Deductee-1	Deductee-2	Deductee-3	Deductee-4
Name of Deductee	Ram and Co.	Mohan Sharma	Swati Mohan	Supriya Verma
PAN of Deductee	AXACR1321D	ABAPS1238H	AANPM1637U	AACPV1365T
Type of Recipient	Company	Individual	Individual	Individual
Deductee Ref No.	6454	6453	6450	6452
Nature of Payment	Rent (P & M)	Interest on Securities (Deb)	Works Contract	Dividend
Amount Paid	500000	55000	165000	50000
Date of Payment (DD/MM/YYYY)	16/04/2022	27/05/2022	20/06/2022	11/06/2022
Date of Tax Deposited (BSR 0401334)	04/05/2022	04/06/2022	05/07/2022	05/07/2022
Challan No provided by ICICI Bank	05001	06001	07002	07002

**Solution to Case Study-2601**

Name of Deductee	Ram and Co.	Mohan Sharma	Swati Mohan	Supriya Verma
PAN of Deductee	AXACR1321D	ABAPS1238H	AANPM1637U	AACPV1365T
Type of Recipient	Company	Individual	Individual	Individual
Deductee Ref No.	6454	6453	6450	6452
Nature of Payment	Rent (P & M)	Interest on Securities (Deb)	Works Contract	Dividend
Section under which Tax is deducted	194I(a)	193	194C	194
Section Code	4IA	193	94C	194
TDS Rate	2.00%	10.00%	1.00%	10.00%
Threshold Limit	240000	5000	Single 30000 or Aggregate 100000	5000
Amount Paid	500000	55000	165000	50000
Amount of Tax Deducted	10000	5500	1650	5000
Date of Payment (DD/MM/YYYY)	16/04/2022	27/05/2022	20/06/2022	11/06/2022
Date of Tax Deposited (BSR 0401334)	04/05/2022	04/06/2022	05/07/2022	
Challan No provided by ICICI Bank	05001	06001	07002	
Amount of Tax Deposited	10000	5500	6650	