

Particulars	Deductee-1	Deductee-2	Deductee-3	Deductee-4	Deductee-5	Deductee-6
Name of Deductee	Yahavi and Co.	Daiwik Gupta	Mivaan Malhotra	Aarna Gupta	Mehaan Sehgal	Mridul Negi
PAN of Deductee	AXAFY1956K	AAAPG5638H	ABYPM5923H	AOKPG4865J	AAKPS4328F	AARPN1249B
Type of Recipient	Firm	Individual	Individual	Individual	Individual	Individual
Deductee Ref No.	2098	2099	2091	2095	2097	2096
Nature of Payment	Consultancy	Commission	Works Contract	Interest on Deposits	Works Contract	Rent (L & B )
Amount Paid	40000	48000	90000	20000	125000	500000
Submission of Form ( Certificate No 0123456789)	Form 13 TDS @ 5%			Form 15G		
Date of Payment (DD/MM/YYYY)	21/10/2022	05/10/2022	18/11/2022	18/12/2022	24/12/2022	25/12/2022
Date of Tax Deposited (BSR 0420586)	04/11/2022	04/11/2022	06/12/2022		07/01/2023	07/01/2023
Challan No provided by HDFC Bank	00411	00411	00612		00118	00118

**Solution to Case Study-2604**

Name of Deductee	Yahavi and Co.	Daiwik Gupta	Mivaan Malhotra	Aarna Gupta	Mehaan Sehgal	Mridul Negi
PAN of Deductee	AXAFY1956K	AAAPG5638H	ABYPM5923H	AOKPG4865J	AAKPS4328F	AARPN1249B
Type of Recipient	Firm	Individual	Individual	Individual	Individual	Individual
Deductee Ref No.	2098	2099	2091	2095	2097	2096
Nature of Payment	Consultancy	Commission	Works Contract	Interest on Deposits	Works Contract	Rent (L & B )
Section under which Tax is deducted	194J	194H	194C	194A	194C	194-I(b)
Section Code	4JB	94H	94C	94A	94C	4IB
TDS Rate	10.00%	5.00%	1.00%	10.00%	1.00%	10.00%
Threshold Limit	Single or Aggregate 30000	15000	Single 30000 or Aggregate 100000	5000	Single 30000 or Aggregate 100000	240000
Amount Paid	40000	48000	90000	20000	125000	500000
Submission of Form (Certificate No 0123456789)	TDS @ 5% <b>Tag A</b>			TDS @ 0%, <b>Form 15G, Tag B</b>		
Amount of Tax Deducted	2000	2400	900	0	1250	50000
Date of Payment (DD/MM/YYYY)	21/10/2022	05/10/2022	18/11/2022	18/12/2022	24/12/2022	25/12/2022
Date of Tax Deposited (BSR 0420586)	04/11/2022		06/12/2022	07/01/2023		
Challan No provided by HDFC Bank	00411		00612	00118		
Amount of Tax Deposited	4400		900	51250		