

**E-Filing of TDS Returns - Non-Salary (26Q)**

Case-2602 Pg-T.18 Varun &amp; Jyoti Second Edition-Jan 2023

**MIRA PVT. LTD. (TAN: DELM49174A)**
**Fin. Yr. 2022-23 (Quarter-1) Assessment Year 2023-24**

| Particulars                         | Deductee-1    | Deductee-2                 | Deductee-3               | Deductee-4     |
|-------------------------------------|---------------|----------------------------|--------------------------|----------------|
| Name of Deductee                    | Zupiter & Co. | Rohan Sharma               | Priya Mohan & Associates | Shradha Verma  |
| PAN of Deductee                     | COKCZ1621H    | AAAPS1638F                 | ABNFP4567H               | ADCPV6865R     |
| Type of Recipient                   | Company       | Individual                 | Firm                     | Individual     |
| Deductee Ref No.                    | 3454          | 3453                       | 3450                     | 3452           |
| Nature of Payment                   | Rent (L & B)  | Interest on Sec. (Non-Deb) | Works Contract           | Works Contract |
| Amount Paid                         | 400000        | 58000                      | 225000                   | 110000         |
| Date of Payment (DD/MM/YYYY)        | 11/04/2022    | 17/04/2022                 | 05/05/2022               | 21/06/2022     |
| Date of Tax Deposited (BSR 0404534) | 02/05/2022    | 02/05/2022                 | 04/06/2022               | 05/07/2022     |
| Challan No provided by ICICI Bank   | 05601         | 05601                      | 06502                    | 07504          |

**Solution to Case Study-2602**

| Name of Deductee                    | Zupiter & Co. | Rohan Sharma               | Priya Mohan & Associates         | Shradha Verma                    |
|-------------------------------------|---------------|----------------------------|----------------------------------|----------------------------------|
| PAN of Deductee                     | COKCZ1621H    | AAAPS1638F                 | ABNFP4567H                       | ADCPV6865R                       |
| Type of Recipient                   | Company       | Individual                 | Firm                             | Individual                       |
| Deductee Ref No.                    | 3454          | 3453                       | 3450                             | 3452                             |
| Nature of Payment                   | Rent (L & B)  | Interest on Sec. (Non-Deb) | Works Contract                   | Works Contract                   |
| Section under which Tax is deducted | 194I(b)       | 193                        | 194C                             | 194                              |
| Section Code                        | 4IB           | 193                        | 94C                              | 94C                              |
| TDS Rate                            | 10.00%        | 10.00%                     | 2.00%                            | 1.00%                            |
| Threshold Limit                     | 240000        | 10000                      | Single 30000 or Aggregate 100000 | Single 30000 or Aggregate 100000 |
| Amount Paid                         | 400000        | 58000                      | 225000                           | 110000                           |
| Amount of Tax Deducted              | 40000         | 5800                       | 4500                             | 1100                             |
| Date of Payment (DD/MM/YYYY)        | 11/04/2022    | 17/04/2022                 | 05/05/2022                       | 21/06/2022                       |
| Date of Tax Deposited (BSR 0404534) | 02/05/2022    | 02/05/2022                 | 04/06/2022                       | 05/07/2022                       |
| Challan No provided by ICICI Bank   | 05601         |                            | 06502                            | 7504                             |
| Amount of Tax Deposited             | 45800         |                            | 4500                             | 1100                             |