DSC-5.1 · TDS and TCS SECTION CODES

Tax year 2026-27 · Income-tax Act, 2025, with the corresponding provision of the Income-tax Act, 1961

Columns A to C and E are transcribed from pages 5 to 8 of the Annual Tax Statement. Column D is derived from the section. Column C is the compiler's, set by subject matter — the Statement does not give it.

Section code	Section — Income-tax Act, 2025	Corresponding section — Income-tax Act, 1961	TDS / TCS	Description as given in the Annual Tax Statement	Note on the correspondence
1001	392	192	TDS	Payment to Govt. Employees other than Union Government Employees	
1002	392	192	TDS	Payment of Employees other than Government Employees	
1003	392	192	TDS	Payment of Indian Government Employees	
1004	392(7)	192A	TDS	Any payment of accumulated balance due to an employee	
1005	393(1) [Table: Sl. No. 1(i)]	194D	TDS	Commission or brokerage - insurance	
1006	393(1) [Table: Sl. No. 1(ii)]	194H	TDS	Commission or Brokerage - others	
1007	393(1) [Table Sl. No. 2(i)]	194-IB	TDS	TDS on Rent paid by Individual/HUF under section 393(1) [Table Sl. No. 2(i)]	*Rent paid by an individual or HUF not liable to audit*
1008	393(1) [Table: Sl. No. 2(ii).D(a)]	194-I(a)	TDS	Rent on machinery etc.- specified person	*Plant, machinery or equipment*
1009	393(1) [Table: Sl. No. 2(ii).D(b)]	194-I(b)	TDS	Rent other than machinery etc.- specified person	*Land, building, furniture or fittings*
1010	393(1) [Table: Sl. No. 3(i)]	194-IA	TDS	TDS on transfer of immovable property under section 393(1) [Table: Sl. No. 3(i)]	
1011	393(1) [Table: Sl. No. 3(ii)]	194-IC	TDS	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).	*Joint development agreement; section 45(5A) of the 1961 Act is*
1012	393(1) [Table: Sl. No. 3(iii)]	194LA	TDS	Payment of Compensation on Acquisition of Certain Immovable Property	
1013	393(1) [Table: Sl. No. 4(i)]	194K	TDS	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	
1014	393(1) [Table: Sl. No. 4(ii)]	194LBA(1)	TDS	Certain income in the form of interest from units of a business trust to a resident unit holder	
1015	393(1) [Table: Sl. No. 4(ii)]	194LBA(1)	TDS	Certain income in the form of dividend from units of a business trust to a resident unit holder	
1016	393(1) [Table: Sl. No. 4(ii)]	194LBA(1)	TDS	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder	
1017	393(1) [Table: Sl. No. 4(iii)]	194LBB	TDS	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.	
1018	393(1) [Table: Sl. No. 4(iv)]	194LBC	TDS	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor.	
1019	393(1) [Table: Sl. No. 5(i)]	193	TDS	Any income by way of Interest on securities	
1020	393(1) [Table: Sl. No. 5(ii).D(a)]	194A	TDS	Any income by way of interest other than interest on securities, in case of deductee/payee is a senior citizen	*Senior citizen — higher threshold*
1021	393(1) [Table: Sl. No. 5(ii).D(b)]	194A	TDS	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen	
1022	393(1) [Table: Sl. No. 5(iii)]	194A	TDS	Any income being interest other than interest on securities	
1023	393(1) [Table: Sl. No. 6(i).D(a)]	194C	TDS	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	*Contractor an individual or HUF*

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1024	393(1) [Table: Sl. No. 6(i).D(b)]	194C	TDS	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	*Contractor other than an individual or HUF*
1025	393(1) [Table Sl. No. 6(ii)]	194M	TDS	TDS on payment made by Individual / HUF to Contractor / Professionals u/s. 393(1) [Table Sl. No. 6(ii)]	*Payer an individual or HUF not liable to audit*
1026	393(1) [Table: Sl. No. 6(iii).D(a)]	194J	TDS	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)	*Technical services, film royalty, call centre — 2%*
1027	393(1) [Table: Sl. No. 6(iii).D(b)]	194J	TDS	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h)	*Professional services — 10%*
1028	393(1) [Table: Sl. No. 6(iii).D(b)]	194J	TDS	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	*Director's remuneration not taxed as salary*
1029	393(1) [Table: Sl. No. 7]	194	TDS	Any dividends (including on preference shares) declared.	
1030	393(1) [Table: Sl. No. 8(i)]	194DA	TDS	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]	
1031	393(1) [Table: Sl. No. 8(ii)]	194Q	TDS	Any sum for purchase of any goods	
1032	393(1) [Table: Sl. No. 8(iii)]	194P	TDS	Payment to Specified Senior Citizen	
1033	393(1) [Table: Sl. No. 8(iv)]	194R	TDS	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident.	
1034	393(1) [Table: Sl. No. 8(iv)] Note 6	194R	TDS	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released	*Benefit given in kind*
1035	393(1) [Table: Sl. No. 8(v)]	194-O	TDS	Sale of goods or provision of services by an e-commerce participant, facilitated by an ecommerce operator through its digital or electronic facility or platform. - any e commerce operator	
1036	393(1) [Table: Sl. No. 8(vi)]	194S	TDS	Any sum by way of consideration for transfer of a virtual digital asset by Individual or Hindu Undivided Family	*Payer an individual or HUF*
1037	393(1) [Table: Sl. No. 8(vi)]	194S	TDS	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family.	*Payer other than an individual or HUF*
1038	393(1) [Table: Sl. No. 8(vi)] Note 6	194S	TDS	Any sum by way of consideration, whether in cash or in kind or partly in cash and partly in kind, for transfer of a virtual digital asset.	*Consideration in kind*
1039	393(2) [Table: Sl. No. 1]	194E	TDS	Any income referred to in section 211.	*Non-resident sportsman, sports association or entertainer;*
1040	393(2) [Table: Sl. No. 2]	194LC	TDS	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	
1041	393(2) [Table: Sl. No. 3]	194LC	TDS	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.	
1042	393(2) [Table: Sl. No. 4.E(a)]	194LC	TDS	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any longterm bond or rupee denominated bond, which is listed only on a recognised	
1043	393(2) [Table: Sl. No. 4.E(b)]	194LC	TDS	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any longterm bond or rupee denominated bond, which is listed only on a recognised	
1044	393(2) [Table: Sl. No. 5]	194LD	TDS	Any income by way of interest.	
1045	393(2) [Table: Sl. No. 6.E(a)]	194LBA(2)	TDS	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)]	
1046	393(2) [Table: Sl. No. 6.E(b)]	194LBA(2)	TDS	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)]	
1047	393(2) [Table: Sl. No. 7]	194LBA(3)	TDS	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4].	

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1048	393(2) [Table: Sl. No. 8]	194LBB	TDS	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.	
1049	393(2) [Table: Sl. No. 9]	194LBC	TDS	Any income in respect of an investment in a securitisation trust specified in section 221.	
1050	393(2) [Table: Sl. No. 10]	196A	TDS	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.	
1051	393(2) [Table: Sl. No. 11]	196B	TDS	Any income in respect of units referred to in section 208.	
1052	393(2) [Table: Sl. No. 12]	196B	TDS	Any income by way of long-term capital gains arising from the transfer of units referred to in section 208.	
1053	393(2) [Table: Sl. No. 13]	196C	TDS	Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209.	
1054	393(2) [Table: Sl. No. 14]	196C	TDS	Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209.	
1055	393(2) [Table: Sl. No. 15]	196D	TDS	Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1].	
1056	393(2) [Table: Sl. No. 16]	196D	TDS	Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1].	
1057	393(2) [Table: Sl. No. 17]	195	TDS	Any interest (not being interest referred to against serial numbers 2, 3, 4 and 5) or any other sum chargeable under the provisions of this Act, not being income chargeable under the head “Salaries”.	*The residual provision for any other sum chargeable*
1058	393(3) [Table: Sl. No. 1]	194B	TDS	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)	
1059	393(3) [Table: Sl. No. 1] Note 2	194B	TDS	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	*Winnings given in kind*
1060	393(3) [Table: Sl. No. 2]	194BA	TDS	Any income by way of winnings from online game.	
1061	393(3) [Table: Sl. No. 2] Note 2	194BA	TDS	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	*Winnings given in kind*
1062	393(3) [Table: Sl. No. 3]	194BB	TDS	Any income by way of winnings from any horse race.	
1063	393(3) [Table: Sl. No. 4]	194G	TDS	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	
1064	393(3) [Table: Sl. No. 5.D(a)]	194N	TDS	Payment of certain amounts in cash by bank/ post office /co-operative society to a deductee being a co- operative society	*Deductee a co-operative society*
1065	393(3) [Table: Sl. No. 5.D(b)]	194N	TDS	Payment of certain amounts in cash by bank/ post office /co-operative society to a deductee being a person other than cooperative society	
1066	393(3) [Table: Sl. No. 6]	194EE	TDS	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961).	*Deposits under the National Savings Scheme*
1067	393(3) [Table: Sl. No. 7]	194T	TDS	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).	*Payment to a partner; inserted by the Finance (No. 2) Act, 2024*
1068	394(1) [Table: Sl. No. 1]	206C(1)	TCS	Sale of alcoholic liquor for human consumption.	
1069	394(1) [Table: Sl. No. 2]	206C(1)	TCS	Sale of tendu leaves	

Section code	Section — Income-tax Act, 2025	Corresponding section — Income-tax Act, 1961	TDS / TCS	Description as given in the Annual Tax Statement	Note on the correspondence
1070	394(1) [Table: Sl. No. 3]	206C(1)	TCS	Sale of timber obtained under a forest lease	
1071	394(1) [Table: Sl. No. 3]	206C(1)	TCS	Sale of timber obtained by any mode other than a forest lease	
1072	394(1) [Table: Sl. No. 3]	206C(1)	TCS	Sale of any other forest produce (not being timber or tendu leaves) obtained under a forest lease	
1073	394(1) [Table: Sl. No. 4]	206C(1)	TCS	Sale of Scrap	
1074	394(1) [Table: Sl. No. 5]	206C(1)	TCS	Sale of minerals, being coal or lignite or ironore.	
1075	394(1) [Table: Sl. No. 6.D(a)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of motor vehicle	*Motor vehicle*
1076	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of wrist watch	*Luxury goods notified under section 206C(1F)*
1077	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of art piece such as antiques, painting, sculpture	*Luxury goods notified under section 206C(1F)*
1078	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of collectibles such as coin, stamp	*Luxury goods notified under section 206C(1F)*
1079	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of yacht, rowing boat, canoe, helicopter	*Luxury goods notified under section 206C(1F)*
1080	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of pair of sunglasses	*Luxury goods notified under section 206C(1F)*
1081	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of bag such as handbag, purse	*Luxury goods notified under section 206C(1F)*
1082	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of pair of shoes	*Luxury goods notified under section 206C(1F)*
1083	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of sportswear and equipment such as golf kit, ski- wear	*Luxury goods notified under section 206C(1F)*
1084	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of home theatre system	*Luxury goods notified under section 206C(1F)*
1085	394(1) [Table: Sl. No. 6.D(b)]	206C(1F)	TCS	Sale consideration exceeding threshold limit in case of sale of horse for horse racing in race clubs and horse for polo	*Luxury goods notified under section 206C(1F)*
1086	394(1) [Table: Sl. No. 7.D(a)]	206C(1G)	TCS	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding threshold limit for purposes of education or medical treatment	*Liberalised Remittance Scheme*
1087	394(1) [Table: Sl. No. 7.D(b)]	206C(1G)	TCS	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding threshold limit for purposes other than education or medical treatment	*Liberalised Remittance Scheme*
1088	394(1) [Table: Sl. No. 8.D(a)]	206C(1G)	TCS	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	*Overseas tour programme package*
1089	394(1) [Table: Sl. No. 8.D(b)]	206C(1G)	TCS	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 threshold limit.	*Overseas tour programme package*
1090	394(1) [Table: Sl. No. 9]	206C(1C)	TCS	Use of parking lot for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	*Parking lot*
1091	394(1) [Table: Sl. No. 9]	206C(1C)	TCS	Use of toll plaza for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	*Toll plaza*
1092	394(1) [Table: Sl. No. 9]	206C(1C)	TCS	Use of mine or quarry for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	*Mine or quarry*

How the ninety-two codes fall

Every figure below is a formula over the first sheet, so it follows any correction made there.

By the provision that authorises it

392 — salary	**3**
392(7) — accumulated balance	**1**
393(1) — residents, general	**34**
393(2) — payments to non-residents	**19**
393(3) — winnings, cash withdrawal and the rest	**10**
394(1) — collection at source	**25**
These six, added	**92**
Rows on the first sheet — the two must agree	**92**

They agree.

Deduction against collection

TDS — deducted at source	**67**
TCS — collected at source	**25**
Total	**92**