**TDS Return Filing & Compliance Made Simple**

In today’s compliance-driven environment, managing **Tax Deducted at Source (TDS)** isn't just a legal formality—it's a critical responsibility for every business, employer, and even individuals involved in high-value transactions. Whether you're paying salaries, professional fees, rent, or buying property, TDS obligations are everywhere—and errors can lead to **heavy penalties**, **notices**, and **compliance risks**.

We help you **navigate the complexities of TDS compliance** with complete accuracy, timely filing, and expert support. From **quarterly TDS return filing** to **PAN validation, challan reconciliation, and TDS certificates (Form 16/16A)**—we ensure your obligations are met without hassle.

💼 Whether you’re a startup, a growing business, or an individual deductor, our TDS services are designed to give you **peace of mind**, **100% compliance**, and **no last-minute rush.**

**What is TDS Return Filing?**

TDS (Tax Deducted at Source) is a method of collecting tax at the source of income generation. As a responsible taxpayer or deductor, you are required to deduct TDS while making certain payments like salary, rent, interest, commission, etc., and deposit it with the government.

TDS Return is a quarterly statement submitted to the Income Tax Department, detailing all TDS deductions and payments.

**Who Needs to File TDS Returns?**

You are required to file TDS Returns if you are:

* A company or business entity
* An employer deducting TDS on salaries
* A landlord receiving rent above ₹2,40,000 per year
* Deducting TDS on professional fees, contract payments, interest, or commission
* A buyer deducting TDS on property purchases over ₹50 lakhs

**Types of TDS Returns**

|  |  |  |
| --- | --- | --- |
| Form | Applicable For | Purpose |
| Form 24Q | Salary payments | Filed by employers deducting TDS on salaries |
| Form 26Q | Non-salary payments | Filed for TDS on contractor fees, professional fees, rent, interest, etc. |
| Form 27Q | Payments to non-residents | TDS details on payments made to non-resident individuals or entities |
| Form 26QB | Property transactions | Filed by buyers who deduct TDS when purchasing property |
| Form 26QC | Rent payments | Filed by tenants deducting TDS on rent (above ₹50,000/month) |

**Due Dates for Filing TDS Returns**

|  |  |  |
| --- | --- | --- |
| Quarter | Period | Due Date |
| Q1 | April – June | 31st July |
| Q2 | July – September | 31st October |
| Q3 | October – December | 31st January |
| Q4 | January – March | 31st May |

**⚠️ Important Notes:**

* **PAN Mandatory: If PAN is not furnished, TDS is deducted at 20% (or higher).**
* **Section 206AB: If deductee has not filed ITR for last 2 years and TDS > ₹50,000/year, then higher TDS applies (twice the rate or 5%, whichever is higher).**
* **Always check for latest notifications or changes by the Income Tax Department.**

**✅ TDS Rate Chart for FY 2024-25 (AY 2025-26)**

|  |  |  |  |
| --- | --- | --- | --- |
| Section | Nature of Payment | Threshold Limit | TDS Rate |
| 192 | **Salary** | **Basic exemption limit** | **As per income tax slab** |
| 192A | **Premature EPF Withdrawal** | **₹50,000** | **10%** |
| 193 | **Interest on Securities** | **₹5,000 (₹10,000 for debentures)** | **10%** |
| 194 | **Dividend (other than by Mutual Funds)** | **₹5,000** | **10%** |
| 194A | **Interest (Bank, FD, etc.)** | **₹40,000 (₹50,000 for senior citizens)** | **10%** |
| 194B | **Lottery / Game Winnings** | **₹10,000** | **30%** |
| 194C | **Payment to Contractors** | **₹30,000 (single) / ₹1,00,000 (annual)** | **1% (Individual/HUF), 2% (Others)** |
| 194D | **Insurance Commission** | **₹15,000** | **5%** |
| 194DA | **Maturity of Life Insurance (non-exempt)** | **₹1,00,000** | **5% on income portion** |
| 194H | **Commission/Brokerage** | **₹15,000** | **5%** |
| 194I (a) | **Rent – Plant & Machinery** | **₹2,40,000** | **2%** |
| 194I (b) | **Rent – Land/Building/Furniture** | **₹2,40,000** | **10%** |
| 194IA | **Transfer of Immovable Property** | **₹50,00,000** | **1%** |
| 194IB | **Rent by Individuals/HUF (not liable for audit)** | **₹50,000/month** | **5%** |
| 194IC | **Joint Development Agreement** | **No limit** | **10%** |
| 194J | **Professional/Technical Services** | **₹30,000** | **10% (2% for technical services)** |
| 194M | **Payments by Individual/HUF (not liable for audit) for contract, commission, or professional fees** | **₹50,00,000** | **5%** |
| 194N | **Cash Withdrawal (Bank/Co-op/PO)** | **>₹1 crore** | **2% or 5% (based on withdrawal history)** |
| 194O | **E-commerce Operator to Seller** | **₹5,00,000** | **1%** |
| 195 | **Payment to Non-Resident** | **Any amount** | **Rates vary as per DTAA or IT Act** |
| 196C/196D | **Income from foreign currency bonds or shares by FIIs** | **Any amount** | **10% / 20%** |

**Why Choose Us for TDS Return Filing?**

✅ **Error-Free Filing**: Accurate computation and timely submission

✅ **PAN-Aadhar Validation**: Ensuring compliance and linking

✅ **TRACES Compliance**: Download of Form 16/16A from the TDS portal

✅ **Correction Filing**: Revisions in case of defaults or mismatches

✅ **Expert Support**: Professional advice from qualified CAs

**🔍 Additional Important Points :**

**1. Penalties for Late Filing / Non-Filing**

Explain what happens if TDS return is not filed on time:

* ₹200/day under Section 234E (until the return is filed)
* Penalty under Section 271H (₹10,000 to ₹1,00,000) for incorrect details or delay
* Interest on late payment of TDS (1%–1.5% per month)

💡 This encourages timely filing and adds urgency for the client.

**2. Documents Required from Clients**

List what clients need to provide for smooth filing:

* TAN of the deductor
* PAN details of deductee(s)
* TDS challan details
* Salary/payments records
* Bank statements (for reconciliation if needed)

📄 Helps clients come prepared and saves time.

**Our TDS Services Include:**

* TAN registration assistance
* Preparation of TDS challans
* Filing of quarterly TDS returns
* Generation of Form 16/16A
* Rectification of notices/defaults
* Compliance with latest TDS rules