Section	For Payment of	Threshold Limit	TDS Rate %
1941	Rent of Land, Building or Furniture	Rs. 2,40,000	10%
1941	Rent of Plant & Machinery	Rs. 2,40,000	2%
194 IA	Transfer of Immovable Property, other than Agricultural land	Rs. 50 lakh	1%
194 18	Other Rent	Rs 50,000 (per month)	5%

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