

Tax Bridge: Old Act to New Act TDS Mapping Guide

For all payments or credits on or after 1 April 2026, the Income Tax Act 2025 (new sections) applies.

SECTION 392 - TDS ON SALARY

Code	Old Section	Nature of Payment	New Section (IT Act 2025)	Rate (%)	Threshold (₹)
1001-1003	192	Salary: State/Local Govt/Private/Central Govt	392(1)	As per Slab	Basic Exemption Limit
1004	192A/192	PF Withdrawal (accumulated balance)	392(7)	10%	50,000

SECTION 393(1) - TDS ON NON-SALARY PAYMENTS TO RESIDENTS

Code	Old Section	Nature of Payment	New Section (IT Act 2025)	Rate (%)	Threshold (₹)
1005	194D	Insurance Commission or brokerage	393(1) [Sl. No. 1(i)]	2% (Indiv.) / 10% (Others)	20,000
1006	194H	Commission or Brokerage (Others)	393(1) [Sl. No. 1(ii)]	2%	20,000
1008	194I(a)	Rent: Plant, Machinery, or Equipment	393(1) [Sl. No. 2(ii).D(a)]	2%	50,000/month
1009	194I(b)	Rent: Land or Building	393(1) [Sl. No. 2(ii).D(b)]	10%	50,000/month
1011	194IC	Consideration under Joint Dev. Agreement	393(1) [Sl. No. 3(ii)]	10%	Nil
1012	194LA	Compensation on Acquisition of Immovable Property	393(1) [Sl. No. 3(iii)]	10%	5,00,000
1013	194K	Income from Mutual Fund units / specified company	393(1) [Sl. No. 4(i)]	10%	10,000
1019	193	Interest on Securities	393(1) [Sl. No. 5(i)]	10%	10,000
1020	194A	Interest (other than securities): Senior Citizen	393(1) [Sl. No. 5(ii).D(a)]	10%	1,00,000
1021	194A	Interest (other than securities): Other than Senior Citizen	393(1) [Sl. No. 5(ii).D(b)]	10%	50,000
1023	194C	Contractor: Individual/HUF	393(1) [Sl. No. 6(i).D(a)]	1%	30k (txn) / 1L (agg)
1024	194C	Contractor: Other than Individual/HUF	393(1) [Sl. No. 6(i).D(b)]	2%	30k (txn) / 1L (agg)
1026	194J(a)	Technical service fees / Royalty for films	393(1) [Sl. No. 6(iii).D(a)]	2%	50,000
1027	194J(b)	Fees for Professional Services	393(1) [Sl. No. 6(iii).D(b)]	10%	50,000
1028	194J(b)	Fees/Commission to Director of a Company	393(1) [Sl. No. 6(iii).D(b)]	10%	Nil
1031	194Q	Purchase of Goods	393(1) [Sl. No. 8(ii)]	0.10%	Exceeds 50 Lakh

1035	194O	E-Commerce facilitation	393(1) [Sl. No. 8(v)]	0.10%	5 Lakh (Indiv/HUF)
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SECTION 393(3) - TDS ON WINNINGS & SPECIAL PAYMENTS

Code	Old Section	Nature of Payment	New Section (IT Act 2025)	Rate (%)	Threshold (₹)
1058	194B	Winnings: Lottery/Crossword/Gambling	393(3) [Sl. No. 1]	30%	10,000 (per txn)
1060	194BA	Winnings from Online Games	393(3) [Sl. No. 2]	30%	Nil
1062	194BB	Winnings from Horse Race	393(3) [Sl. No. 3]	30%	10,000 (per txn)
1064	194N	Cash withdrawal: Co-operative Society	393(3) [Sl. No. 5.D(a)]	2%	3 Crore
1065	194N	Cash withdrawal: Other than Co-op Society	393(3) [Sl. No. 5.D(b)]	2%	1 Crore
1067	194T	Salary/Commission/Interest to Partner of Firm	393(3) [Sl. No. 7]	10%	20,000

SECTION 394 - TAX COLLECTED AT SOURCE (TCS)

Code	Old Section	Nature of Payment	New Section (IT Act 2025)	Rate (%)	Threshold (₹)
1068	206C-A	Sale of Alcoholic Liquor	394(1) [Sl. No. 1]	2%	Nil
1073	206C-E	Sale of Scrap	394(1) [Sl. No. 4]	2%	Nil
1075	206C-L	Sale of Motor Vehicle	394(1) [Sl. No. 6.D(a)]	1%	Threshold limit
1076-85	206C-MA-MJ	Luxury goods (Watches, Art, Coins, etc.)	394(1) [Sl. No. 6.D(b)]	1%	Threshold limit
1087	206C-Q	LRS Remittance (Other than Edu/Med)	394(1) [Sl. No. 7.D(b)]	20%	10 Lakh
1088	206C-O	Overseas Tour Package (up to 10 Lakh)	394(1) [Sl. No. 8.D(a)]	2%	10 Lakh

KEY CHANGES: AT A GLANCE

- **Section Consolidation:** Scattered sections (192 to 194T) are consolidated into sections 392, 393, and 394.
- **Unified Form 121:** Form 15G and 15H are replaced by a single Form 121.
- **Form 16 (Salary TDS Certificate) :** Replaced with Form 130
- **New Return Forms:** Salary returns move to Form 138 (from 24Q) and Non-Salary to Form 140 (from 26Q) starting Q1 Tax Year 2026-27.
- **Consolidated Statements:** Forms 26QB/QC/QD/QE are now integrated into a single Form 141.

- **Previous Year & Assessment Year :** Concept abolished and new concept of Tax Year introduced.
- **Decriminalization:** Minor TDS procedural defaults are decriminalized and now attract monetary penalties only.
- **NRI Property Purchase:** From October 2026, a TAN is not required for resident buyers; the buyer's PAN can be used.

Disclaimer: This sheet is compiled for reference based on the IT Act 2025, Finance Act 2026, and CBDT guidelines. Always verify with official sources for compliance.

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