



Tax Deductible at Source (TDS)/ Withholding tax

Table showing the Sections/Rules/Forms of Income-Tax Act, 1961 corresponding to the Sections/Rules/Forms of Income-Tax Act, 2025 is given below:

Section / Rule / Form of the Income-Tax Act, 1961 read with rules framed thereunder	Section / Rule / Form of the Income-Tax Act, 2025 read with rules framed thereunder
Section 206 AA	Section 397(2)
Section 197	Section 395(1)
Section 194	Section 393(1) [Table: Sl. No. 7]
Second proviso to Section 194	Section 393(4) [Table: Sl. No.10]
Section 196	Section 393(5)
Section 197A(1F)	Section 393(6)- Documentary evidence in Section 400(1)
Section 197A(1E)	Section 393(9)
Section 195(3)	Section 395(1)
Rule 37BA	Rule 203
Rule 37BA(2)	Rule 203(2)
Rule 37BC	Rule 217
Form 15G and 15H	Form 121
Form 10F	Form 41
Form 26AS	Form 168