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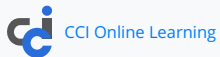
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TDS under 194C on single payment exceeding Rs. 30000

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Aamir (No comments) 04 April 2019

Whether TDS is required to be deducted if payment to contractor exceeds Rs. 30000 including gst. Eg. Contractual paym ebnt 29000 + Gst 5220=34,220.



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Satya ND (Finance Professional) 04 April 2019

Under what circumstances TDS u/s 194C is not deductible?

No tax is required to be deducted in the following cases:

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a. Where the sum paid or credited in pursuance of any contract does not exceed Rs. 30,000, or b. where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year does not exceed Rs. 1,00,000 the person responsible for paying such sums will not deduct TDS under this section c. Individual or HUF not to deduct tax if the payment or amount credited to the contractor is for personal use

i. No individual or HUF shall be liable to deduct income-tax on the sum credited or paid to the account of the contractor where such sum is credited or paid exclusively for the personal purpose of such individual or any member of HUF

ii. No deduction shall be made from any sum credited or paid or likely to be credited or paid during the previous year to the account of a contractor during the course of business of plying, hiring or leasing goods carriages, on furnishing of his PAN, to the person paying or crediting such amount



• CA Saloni (Deputy Manager-Accounts & GST Consultant) [04 April 2019](#)

Originally posted by: [Aamir](#)

“ Whether TDS is required to be deducted if payment to contractor exceeds Rs. 30000 including gst. Eg. Contractual payment 29000 + Gst 5220=34,220. ”

No TDS to be deducted..

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• Vishesh Surana [05 April 2019](#)

no since no TDS to be deducted on GST component

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• Bala (CA Practice) [05 October 2019](#)

As the payment or amount credited exceeds Rs.30000, the payer is under an obligation to deduct tax at source but only on Rs.29000 (excluding GST as per CBDT circular).



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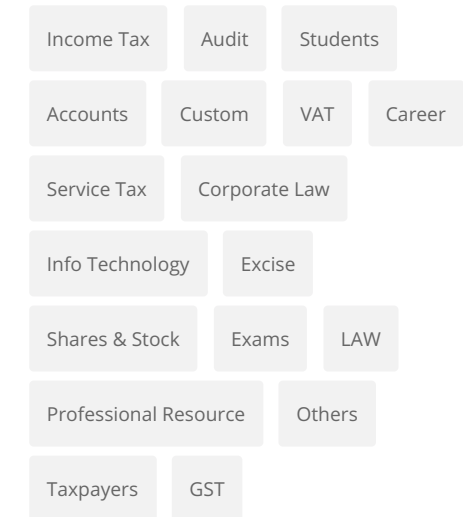
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