

Latest TDS Updates – FY 2025–26

- Salary TDS to be computed considering employee declarations and AIS.
- Sections 194Q and 206C(1H) applicable on purchase/sale of goods.
- Lower or Nil TDS certificates to be verified via TRACES.
- Late fee under section 234E auto-levied for delayed returns.
- Timely filing of 24Q, 26Q, and 27Q is critical.

For general guidance only. Subject to latest notifications.