

## Tds on power backup charges

Do I need to deduct TDs on electricity charges U/S 194q?

24 March 2022 Yes in my opinion also, no need to deduct TDS on electricity charges u/s 194Q. Upgrade to CAclubindia Pro. Subscribe Now! 01 November 2022 TDS u/s194Q is applicable in case of electricity charges. CBDT circular clarifies in respect of electricity purchased through 'Power exchange' only and not otherwise.

Is TDs applicable on transmission & wheeling charges?

The issue of applicability or otherwise of TDS on transmission and wheeling charges,has always been a contentious and litigative issue. The Revenue Authorities,have, time and again, subjected the said transmission &wheeling charges,to the deduction of TDS,by the power distribution companies,either under section 194J,or u/s 194I or u/s 194C.

What is TDs on maintenance charges?

TDS on maintenance charges is required to be deducted under Section 194C of the Income Tax Act,1961 at the rate of 1% or 2%(as the case may be) for payments to residents. Want to know more about TDS on Maintenance Charges? Get a free trial to our 'TDS Course ' today. Related Articles

Are transmission services liable for TDs deduction?

It is a contentious issue from a long time that transmission services for power should be considered under which section to deduct the TDS or these services are not liable for any TDS deduction at all.

When TDS is ducted on the gross amount excluding electricity expenses?

From the above Circular, TDS to be ducted on the gross amount including electricity expenses if invoices from landlord are with other services i.e. composite supply. Thus, if there is no element of income but invoices with other services i.e. composite supply then the provisions of TDS are applicable as per above circular.

Is TDs deductible at source?

On the basis of above decision,TDS is deductible at source in respect of payment of income comprising an element of income. Thus,in case of no element of income,it should be treated as reimbursement of expenses and the provisions of TDS are not applicable. The second question is whether the Invoice from landlord is composite supply.

Introduction - TDS on Labour Charges - Section 194C of Income Tax Act. TDS on labour charges paid is required to be deducted under Section 194C of the Income Tax Act, 1961 (hereinafter referred to as the "Act"). When a person makes a payment to a labour contractor on a contract, such person has to deduct TDS on labour charges.

This article explains TDS on transportation charges. It consists of the TDS rate on transportation charges, TDS

## Tds on power backup charges

on transportation charges limit, applicability, and relevant sections under the Income Tax Act. Understanding TDS on Transportation Charges. TDS on transportation charges is a tax that is supposed to be deducted by the payer at the ...

It has leased the premises to another company who is directly paying the electricity charges to the electricity supplier. Now, in this case, the turnover of both the companies exceeds INR 10 crores during the financial year immediately preceding the financial year. My query is, who is responsible for TDS deduction on electricity purchase.

Dish TV, Pay-per-view charges, charges for unreturned equipment, advanced installation, battery backup purchase, and international calling charges will not be refunded. Offer is limited to new TDS customers without TDS service in the past 12 months, or existing customers with newly added TDS Internet, TV, phone, and/or TDS Wi-Fi+/TDS Whole Home ...

Winman e-TDS software facilitates TDS computation, generation of quarterly TDS statements (24Q, 26Q, 27Q), Import from Excel, Form 16/16A, 27A and accurate filing of TDS e-returns as per NSDL File Validation Utility. ... Simplicity and Power Simple, but power-packed with advanced facilities ... Periodic 2-way Auto-backup;

The Power of TDS &#174; Whole Home Wi-Fi ... Dish TV, Pay-per-view charges, charges for unreturned equipment, advanced installation, battery backup purchase, and international calling charges will not be refunded. Offer is limited to new TDS customers without TDS service in the past 12 months, or existing customers with newly added TDS Internet, TV ...

The 1d. DR, on the issue of short deduction of TDS on AMC charges submitted that AMC contract for specialized medical equipment required specialized skill and knowledge which includes technical knowledge. Therefore, any payment made to said contractor is nothing but fees for technical services, which attracts provisions of section 194J of the ...

Dish TV, Pay-per-view charges, charges for unreturned equipment, advanced installation, battery backup purchase, and international calling charges will not be refunded. Offer is limited to new TDS customers without TDS service in the past 12 months, or existing customers with newly added TDS Internet, TV, phone, and/or TDS Whole Home Wi-Fi service.

F. GST on other charges like electric meter installation charges, power back-up charges, water connection charges, drainage, sewerage, development charges, transfer/endorsement fees, documentation charges, legal fees, basement storage charges, car parking charges, open area car parking usage charges etc.: 1.

Examples Of TDS On Professional And Technical Services. Example 1: Mr Jay has availed professional service from Mr Veer in F.Y. 2023-24. The first payment was in April month of Rs 55,000, and the second payment was in December month of Rs 22,000. Let us check the TDS liability for both the payments for the

## Tds on power backup charges

F.Y. 2023-24 in three scenarios:

I think my question is not cleared, I explained it further to seek answer - Landlord charge separately electricity bill and not including in rent bill, and raise bill of electricity charges only but he charge per unit say Rs.8/- flat not as per govt arge. Now in this case i think TDS applicable u/s 194J, since it is service rendered case.

Running back RJ Harvey led the charge with three first-half touchdowns and 126 rushing yards and four touchdowns in all in UCF's 45-14 win over Sam Houston. ... RJ Harvey's 4 TDs power UCF past Sam Houston, 45-14. ... Running back DJ McKinney led the Bearkats with 22 of their 67 rush yards and backup Zach Hrbacek ran for 25 yards on eight ...

The applicable TDS rate is 10%. TDS needs to be deducted under Section 194I if you are solely renting exhibition furniture. TDS should be deducted under Section 194C if the agreement involves a contract for exhibition services including furniture. The TDS Section is 194C, rate is 2%, but they can vary (1% for an individual or HUF, 2% for others).

Summary of the Circular No. 13 of 2021 dated 30th June, 2021 regarding Section 194Q. After the introduction of sub section (IH) of section 206C levying collection of TCS on sales above prescribed limits by specified seller w.e.f from 01.10.2021 the Central Board of Direct Taxes hereby brings another section for widening the scope of TDS "Section 194Q: Deduction of tax ...

6.8 Having ruled that electricity is goods, we come to the question whether supply of electricity via DG sets is a goods or service. The power backup provided by the Agilent Technologies i.e. the lessee is in the form of a service. The charges for this supply are determined by the lessee as per its convenience. The DG set belongs to the Agilent ...

Hi - We have organised family day celebration for our employees at Theme Park. In which, theme park has charged the bills for Rs.2.5Lacs with the description of Entry fees, Parking fees, A/C Hall charges, Open Hall charges, Power back-up charges, Snacks, Lunch & Dinner.

Introduction - TDS on maintenance charges - Section 194C of Income Tax Act. Section 194C provides for TDS to be deducted on payment of maintenance charges. TDS on maintenance charges When a person makes a payment to the contractor on a contract, the person has to deduct TDS on such payment of maintenance charges. Let's take a look as to ...

We are a goods manufacturing company and we have purchase Energy from a Power generation company Whether TDS would be applicable on such purchase of power If yes then which section 94C - Income Tax TDS. ... Generally electricity distribution company does not charge gst. But, if the electricity company gives on rental basis then also there are ...

For 1Gig (coming to TDS cable markets), TDS requires a DOCSIS 3.1 modem at minimum 32&#215;8



## Tds on power backup charges

channel modem. To offer you the best quality service, we recommend using a TDS-provided modem. These are tested and certified to work correctly with the TDS internet package you order. Modems supplied by TDS are fully supported by TDS Technical Support.

Central Power Distribution Co. of AP Ltd. [2014] 41 taxmann 515 (Hyderabad-Trib) the ITAT has held that ... (Appeals) has taken a correct view that the payment of transmission charges are not to be considered for deduction of TDS from the transmission charges under section 194J/194-I." [Para 13]

**Disclaimer:** Rates given above are updated up to the GST (Rate) notification no. 05/2020 dated 16th October 2020 to the best of our information. We have sourced the HSN code information from the master codes published on the NIC's GST e-Invoice system. There may be variations due to updates by the government. Kindly note that we are not responsible for any wrong ...

**Question:** Whether the Power back up charges which are charged by the RWA/ commercial space is taxable to GST? If yes, then what is the GST rate on the same activity? Sale or consumption of electricity is a State subject mentioned at Serial No. 53 of List-II of VIIth Schedule to the Constitution of India under Article 246 of the Indian Constitution. ...

Web: <https://www.wholesalesolar.co.za>