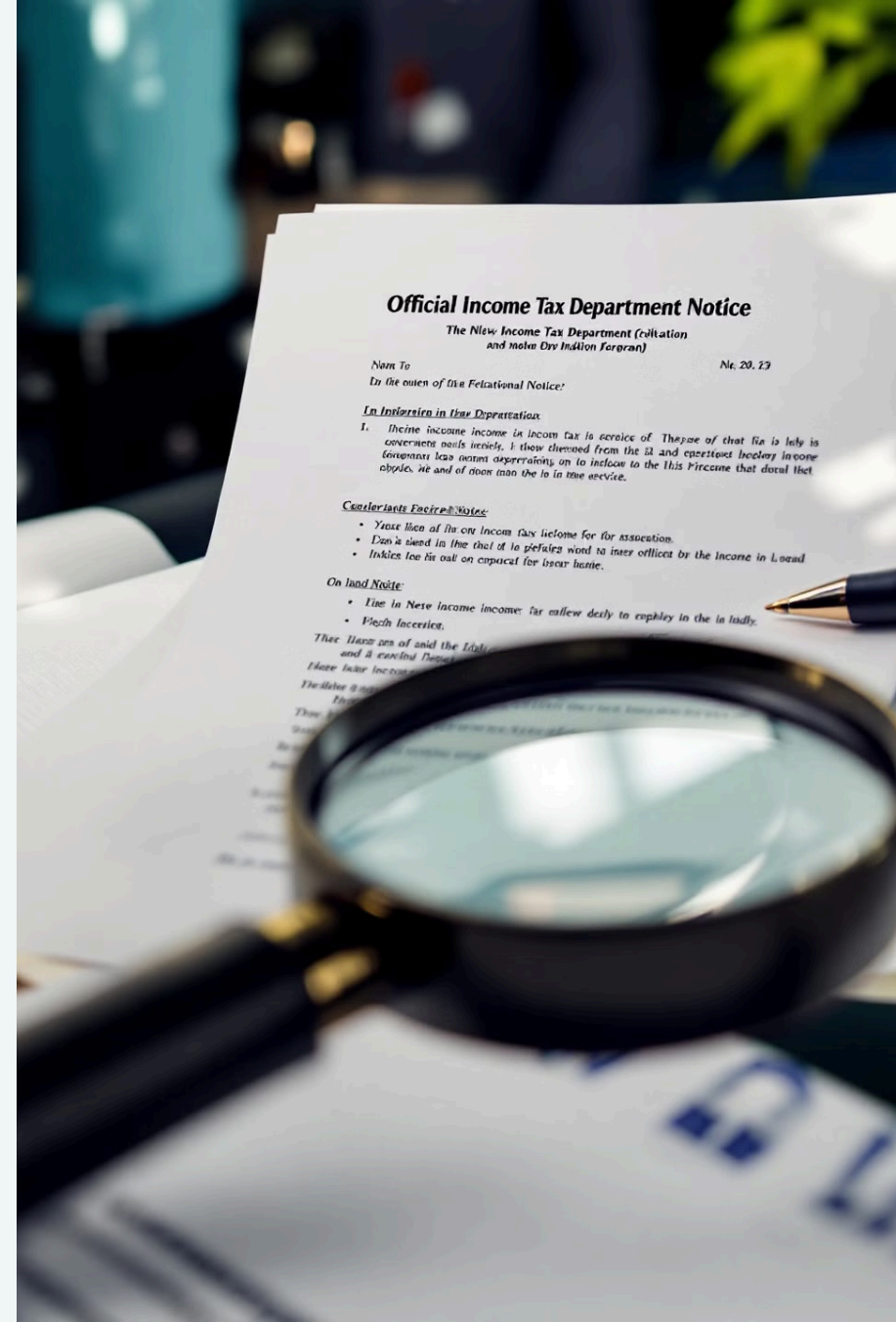


Income Tax Department TDS Notices for High- Value Rent Payments

The Income Tax Department has issued notices to taxpayers who pay monthly rent of ₹50,000 or more without deducting TDS. These notices cover assessment years 2023-2024 and 2024-25.

 by OJAANK IAS



Understanding the TDS Requirement



Monthly Rent ₹50,000+

Applies to tenants paying ₹50,000 or more per month for residential property. This threshold includes all components of rent including maintenance charges and amenity fees.



TDS Rate

2% TDS rate effective from October 2024. Earlier it was 5%. This reduced rate is applicable on the gross rent amount without any deductions for maintenance or other charges.



Tenant Responsibility

Onus to deduct TDS is on the tenant, not the landlord. The tenant must obtain a Tax Deduction Account Number (TAN) before deducting TDS and file quarterly TDS returns.



Payment Timeline

TDS must be deducted at the time of rent payment or credit, whichever is earlier. The deducted amount must be deposited with the government by the 7th of the following month.



Documentation Required

Tenants must issue Form 16A to landlords as proof of tax deduction. Landlords can claim credit for this TDS in their income tax returns using this certificate.



Who's Affected

This regulation applies to individuals, HUFs (unless rent is for personal use), and businesses. Government tenants follow a different TDS rate structure of 10%.

Nationwide Notice Distribution

Assessment Years

Notices cover 2023-2024 and 2024-25 assessment years.

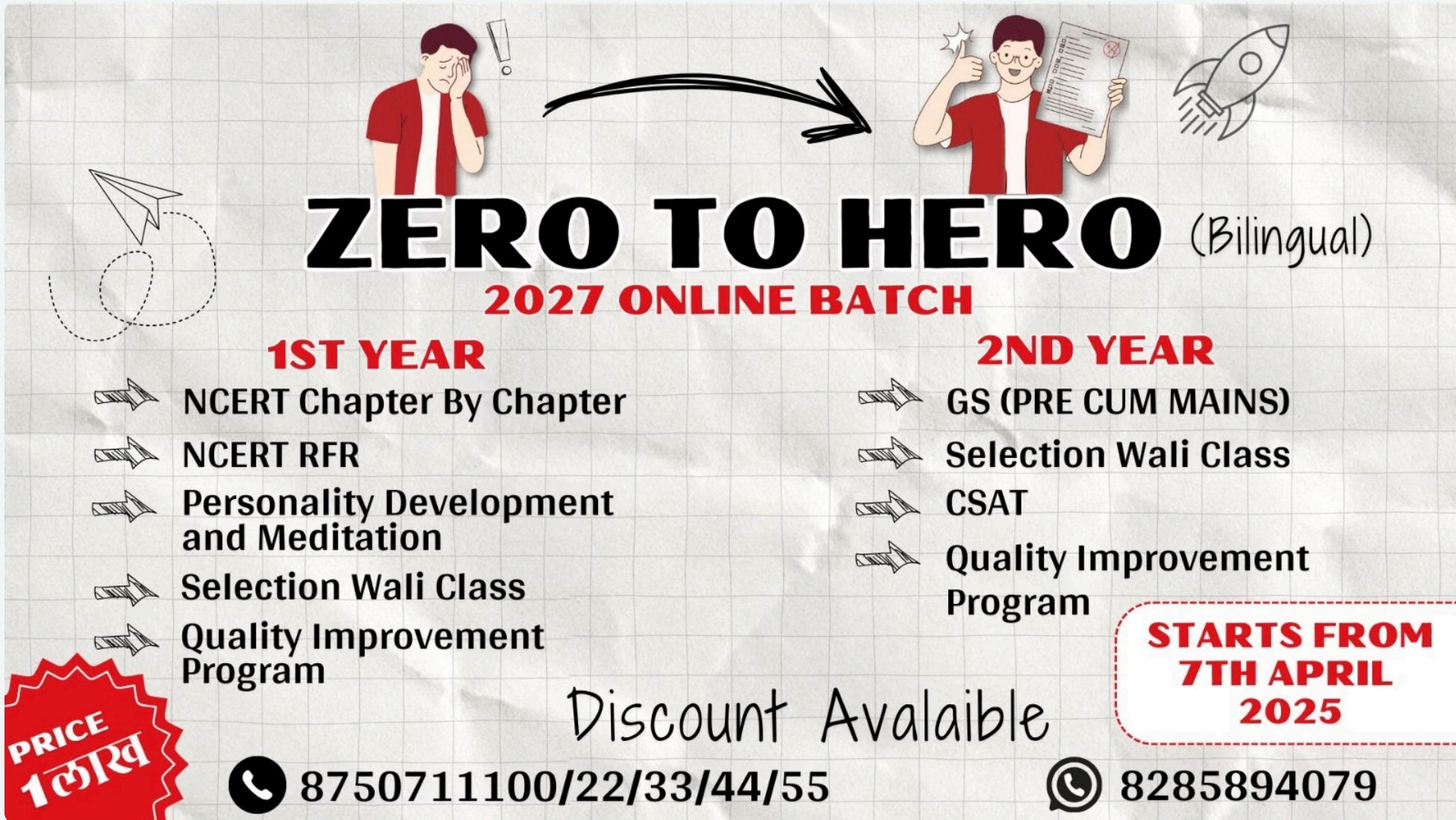
HRA Claims

Notices specifically target those who claimed House Rent Allowance without TDS deduction.

Geographic Scope

Notices issued to taxpayers across the entire country.





The advertisement features a central illustration of a student's journey from stress to success. On the left, a student in a red shirt looks distressed with a hand to his face and a question mark above his head. A large black arrow points to the right, where the same student is smiling, holding a certificate and a star. A rocket is shown launching to the right. The background is a grid pattern. Text is prominently displayed in bold, black and red fonts. A red starburst in the bottom left corner contains the text 'PRICE 10000'. A red dashed box in the bottom right corner contains the text 'STARTS FROM 7TH APRIL 2025'. The overall design is clean and motivational.

ZERO TO HERO (Bilingual)

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- ➔ NCERT RFR
- ➔ Personality Development and Meditation
- ➔ Selection Wali Class
- ➔ Quality Improvement Program

2ND YEAR

- ➔ GS (PRE CUM MAINS)
- ➔ Selection Wali Class
- ➔ CSAT
- ➔ Quality Improvement Program

Discount Available

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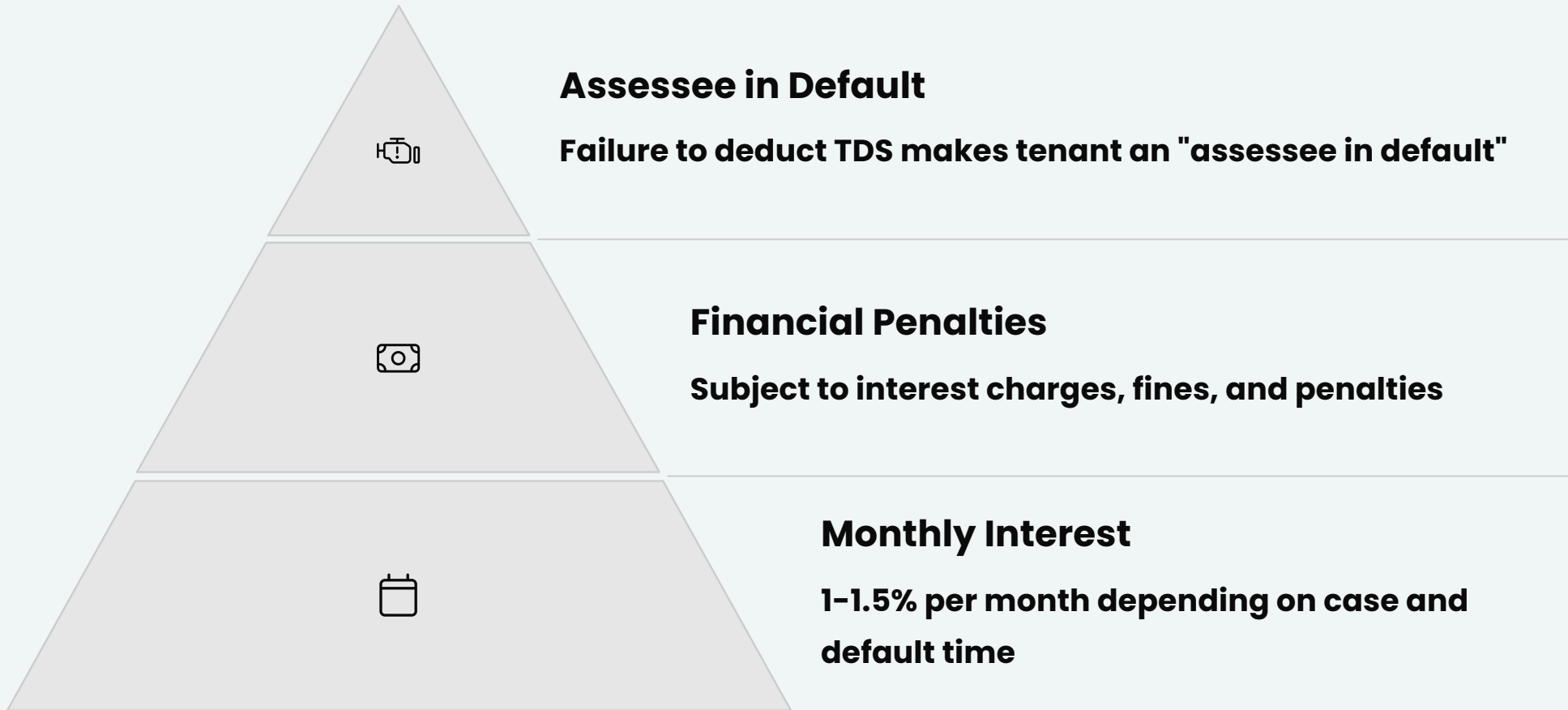
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Reply "YES" to book your slot now!

Fill This Form and Apply Now 

<https://docs.google.com/forms/d/1PzN1wR9JewyqDUCQY4kP60HuoefjYTVnmIL69PIRmxc/edit>

Consequences of Non-Compliance



The TDS Process Explained



Calculate

Determine 2% of monthly rent amount



Deduct

Withhold this amount from rent payment



Remit

Pay the TDS to Income Tax Department

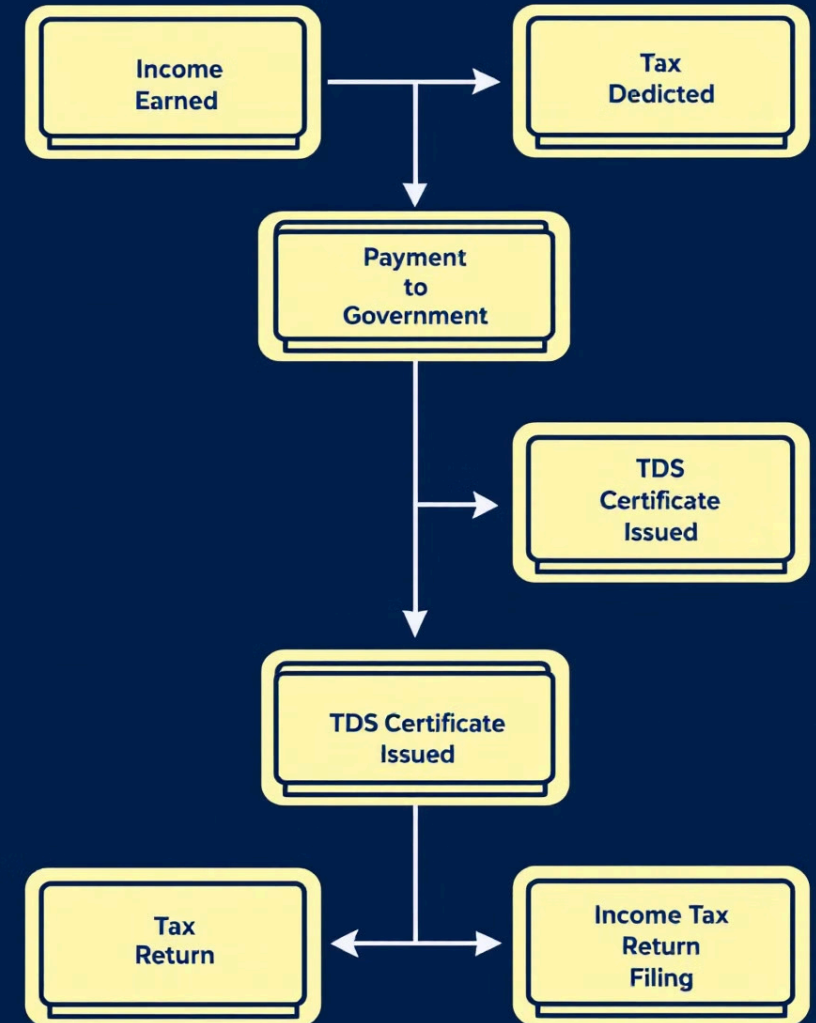


Pay Balance

Give remaining 98% to landlord



TDS Process



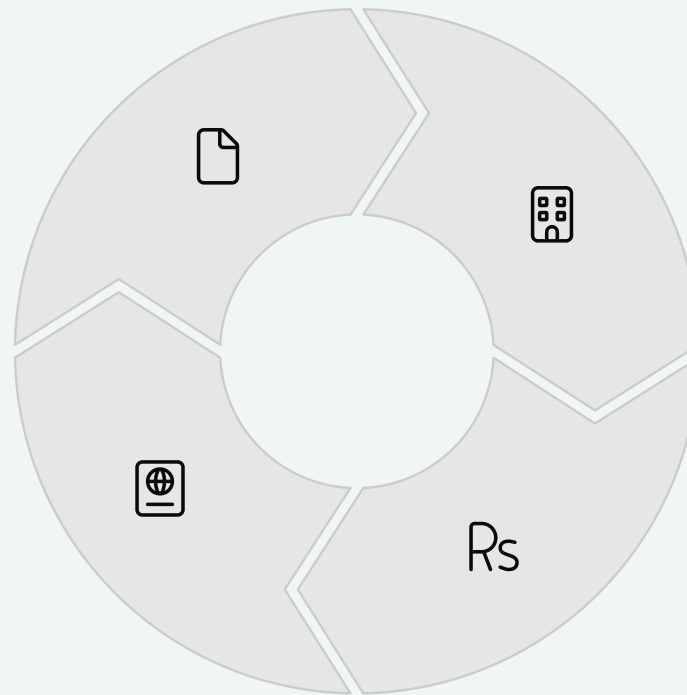
Exemption Possibility

Tax Return Filed

Landlord must have filed income tax return

Proof Provided

Tenant must furnish this information to tax officer



Rental Income Declared

Rental income must be shown in the return

Taxes Paid

Taxes on rental income must be paid

Practical Challenges



Privacy Concerns

Landlords may not share confidential tax documents



Documentation Burden

Collecting and maintaining proper records is challenging



Time Constraints

Timely filing and remittance adds administrative pressure

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Expert Recommendation

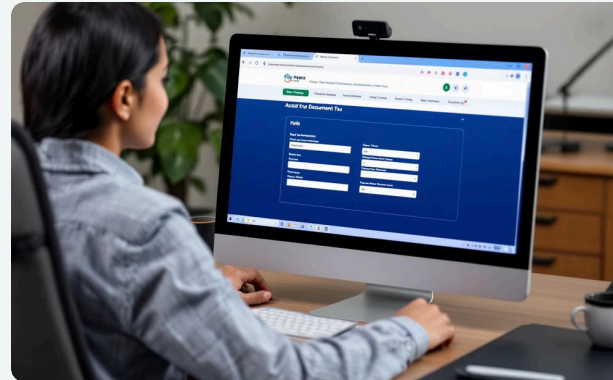
"It is advisable that all assesseees properly deduct and remit the TDS in a timely manner to comply with the law and to avoid being an assessee in default."

This advice comes from Abhishek Murali, President of the All India Tax Payers' Association.



Expert Guidance

Tax professionals recommend strict compliance with TDS rules.



Timely Submission

Regular and timely TDS payments prevent penalties.



Clear Agreements

Rental agreements should address TDS responsibilities clearly.



Options for Taxpayers



File Updated Return

Reduce HRA claim through an updated return filing.



Start TDS Compliance

Begin proper TDS deduction for future rent payments.



Seek Professional Help

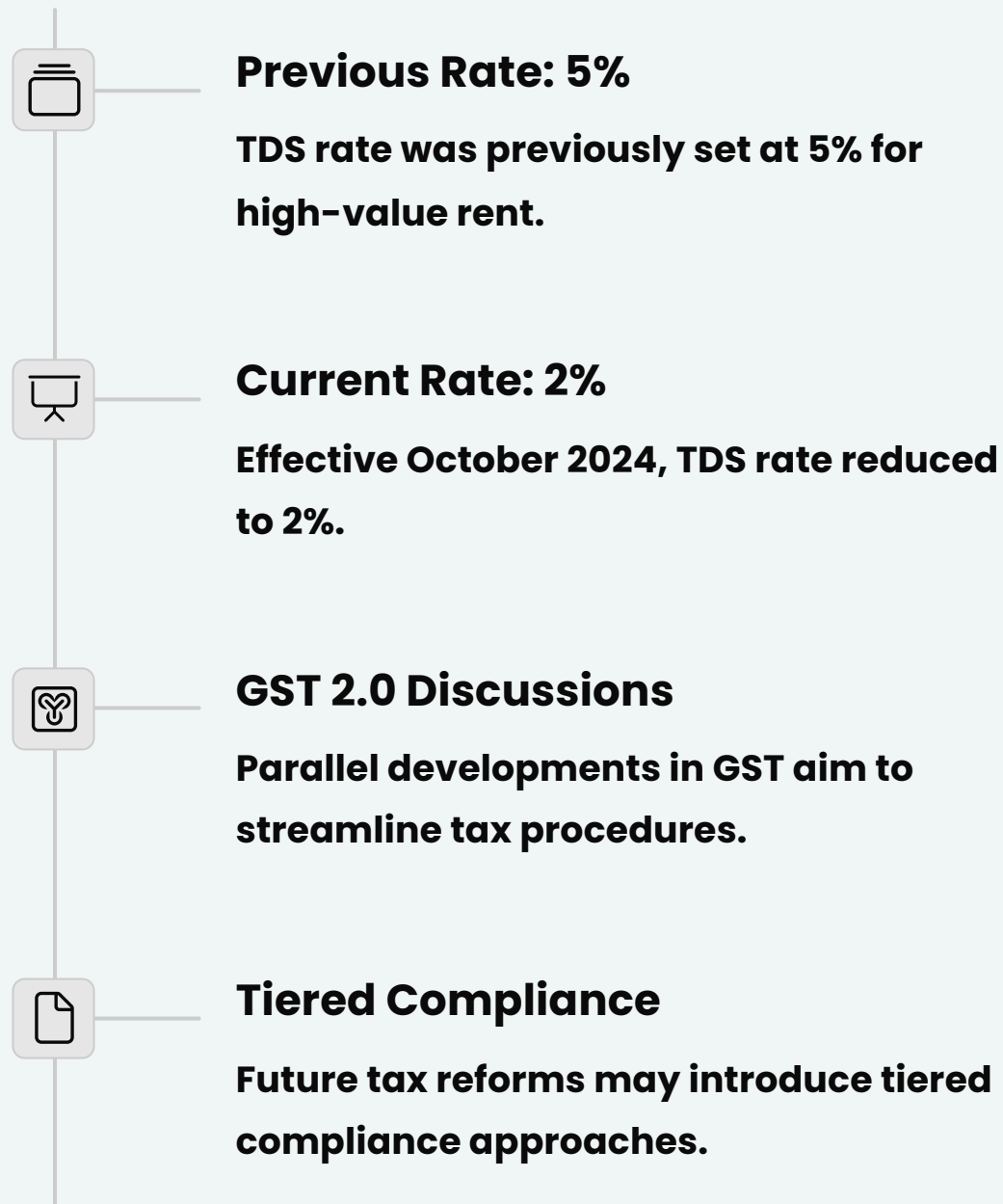
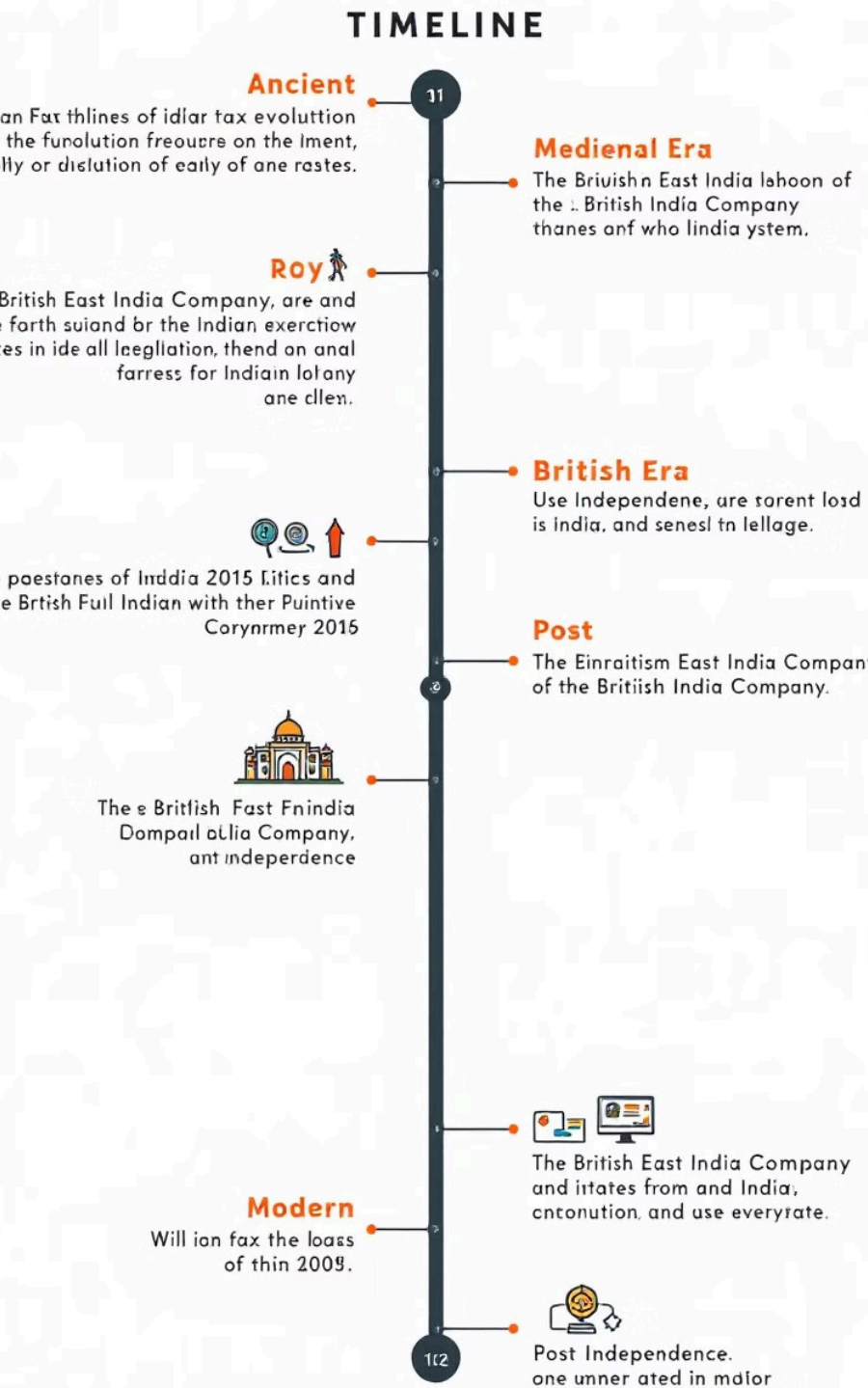
Consult tax experts for guidance on resolving notices.



Gather Documentation

Collect landlord's tax compliance proof if possible.

Related Tax Developments





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