

Section	Nature of Payment	Cut-off Amount	TCS Rates (%)			
			F. Y. 2012-13 to 2015-16		F. Y. 2016-17	
			Individual / HUF	Other	Individual / HUF	Other
206C	Scrap	-	1	1	1	1
206C	Tendu Leaves	-	5	5	5	5
206C	Timber obtained under a forest lease or other mode	-	2.5	2.5	2.5	2.5
206C	Any other forest produce not being a timber or tendu leave	-	2.5	2.5	2.5	2.5
206C	Alcoholic Liquor for human consumption	-	1	1	1	1
206C	Parking Lot, toll plaza, mining and quarrying	-	2	2	2	2
206C	Minerals, being coal or lignite or iron ore (applicable from July 1, 2012)	-	1	1	1	1
206C	Bullion if consideration (excluding any coin / article weighting 10 grams or less) exceeds ₹ 2 Lakhs or jewellery if consideration exceeds ₹ 5 Lakhs (and any amount is received in cash) (applicable from July 1, 2012)	-	1	1	1	1
206C	TCS on sale in cash of any goods (other than bullion/jewellery)	200000	-	-	1	1
206C	TCS on providing of any services (other than Ch-XVII-B)	200000	-	-	1	1
206C	TCS on Motor Vehicle	1000000	-	-	1	1