

TDS on Property (194-IA) Guide

Real Estate

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Understand and compute the TDS a buyer must deduct on a property purchase — 1% under Section 194-IA for a resident seller on deals of ₹50 lakh or more, with the Form 26QB and Form 16B steps, and the very different Section 195 route if the seller is an NRI. Enter the details below.

Purpose of this tool & output

Handle buyer TDS correctly on a property purchase

How the output is used

Use the guide to handle buyer TDS correctly on a property purchase — deduct 1% under section 194-IA and file it.

Who receives it

The Income Tax Department; the buyer deducts and deposits, and the seller gets the credit.

How to submit / file it

Deduct 1% on properties above the threshold, deposit via Form 26QB within the due days, and issue Form 16B to the seller.

Fees & charges

No fee; interest and a late fee apply on late deduction/deposit.

Who should vet it

A CA, to confirm the applicability, threshold and NRI-seller differences.

Important cautions

AI-generated guide; confirm with a CA, especially for NRI sellers.

Companion documents

- Property Capital Gains Exemption Guide
- Rental Income Tax Optimizer
- Joint Development Tax Guide
- NRI Property Sale Tax Guide

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and

processes vary by state and change over time — confirm with your state authority.