TDS Corporate Client Worksheet

Track which corporate clients are regular-basis (TDS applies) versus rate-contract (TDS does not apply), and reconcile deductions each quarter.

Step 1: Classify Each Corporate Client

Client	Rooms reserved?	Arrangement type	TDS applies?

The One-Question Test

Rooms reserved under an agreement, or the hotel obligated to hold rooms vacant for this client? YES = regular-basis, TDS can apply once monthly billing crosses Rs. 50,000. NO = rate-contract, no TDS regardless of volume.

Step 2: Quarterly TDS Reconciliation

Quarter	Gross billed	TDS deducted	Form 16A received?	Matches 26AS/AIS?
Q1 (Apr-Jun)				
Q2 (Jul-Sep)				
Q3 (Oct-Dec)				
Q4 (Jan-Mar)				

Invoice Checklist

- PAN shown clearly on every invoice
- Base rent and GST shown as separate line items
- Banquet/event charges billed separately from room rent
- Form 16A filed and matched against Form 26AS / AIS before return filing

Reference: TDS on rent (regular-basis bookings) is 10% under Section 393(1), Table Serial No. 2 of the Income Tax Act, 2025, once monthly billing crosses Rs. 50,000. Banquet/event contract payments are taxed separately under Table Serial No. 6, at 1% (individual/HUF) or 2% (other entities). This worksheet is a planning aid, not a substitute for advice from a qualified chartered accountant.