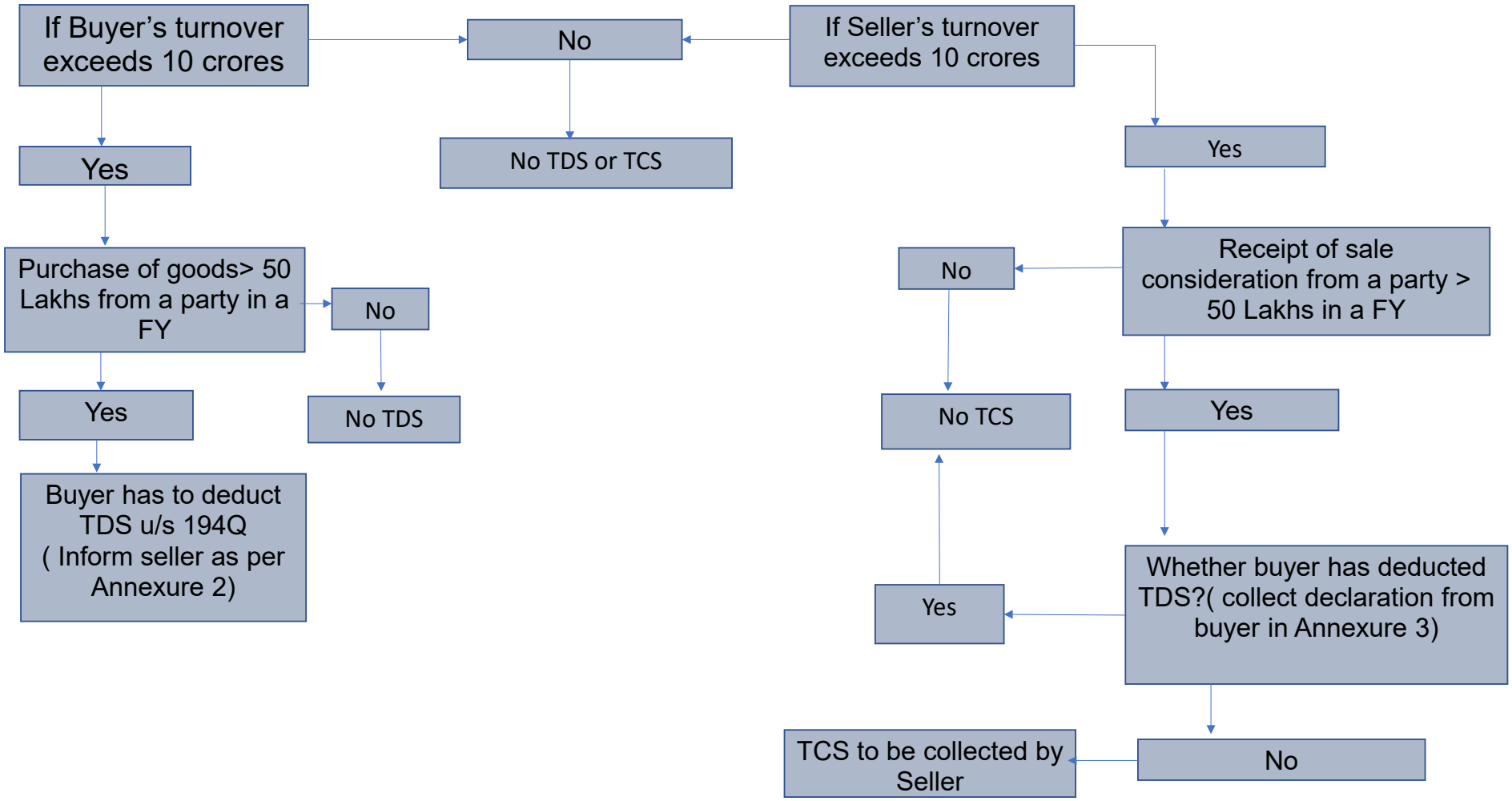Interplay between TDS u/s 194Q and TCS u/s 206C(1H)