

## **Key Features – File Validation Utility (FVU) version 2.150**

- **Validation for non-update of Deductee/Collectee records from Annexure I and Annexure II in TDS/TCS correction statements when Form 26A/27BA has been generated.**
  - Deductee/Collectee against which Form 26A/27BA has been generated at Income Tax Department where update will not be allowed on certain fields in Annexure I of Form 24Q, 26Q and 27EQ while submitting correction statement. The certain fields are as below:-
    - (1) PAN of Deductee/Collectee
    - (2) Amount of Payment/Credit
    - (3) Total tax Deducted (Tax + Surcharge + Education cess)
    - (4) Section code
  - Deductee against which Form 26A/27BA has been generated at Income Tax Department where no update or deletion of record will be allowed in Annexure II of Form 24Q while submitting correction statement.
  - Such Deuctee/Collectee records will be present in the TDS/TCS consolidated file with a flag value 'F' against the field 'Mode' as per specified file format.
  - This is applicable from Financial Year 2007-08 onwards.
  - e-TDS/TCS correction statements received with the changes not desired as per above, will be rejected at TDS CPC of Income Tax Department.
  
- This version of FVU is applicable with effect from February 23, 2017.