

Key Features – File Validation Utility (FVU) version 5.6

- **Change in validations for all section codes available for Form 27EQ**
 - Remark “C” (i.e. for higher rate deduction) is made applicable for all sections available for Form 27EQ.
 - “C” remark is only allowed when the values ‘PANAPPLIED’, ‘PANINVALID’ or ‘PANNOTAVBL’ are present in the field ‘PAN of Deductee’.
 - In such case, total TCS amount has to be 5% or more of the field “Amount of receipt / debited”.
 - The above referred validations are applicable for Regular and Correction statements pertaining to FY 2017-18 onwards.

- **Addition of new field i.e. “Goods and Service Tax Number (GSTN)” under Batch Header (BH) of TDS/TCS statement**
 - GSTN no. should be 15 digit alpha-numeric value.
 - In case the number is less than 15 digits FVU will populate an error message “Invalid value. Please provide valid 15 digit GSTN”
 - Applicable for regular and correction (C1, C2, C3, C4 and C5) statement pertains to all forms and FYs.

- **State code of employer made mandatory in all correction statements (i.e. all batches of correction statement)**
 - All the correction statements should have employer/deductors state code under batch header (BH) field no. 26.

- **Change in validation for section code “194J - Fees for Professional or Technical Services” for Form 26Q:**
 - Remark ‘B’ is made applicable under this section which represents either no deduction or lower deduction.
 - The same is applicable for regular and C3 type of correction Statement pertaining to FY 2017-18 onwards.

This version of FVU is applicable with effect from October 07, 2017.