

Key Features – Return Preparation Utility (RPU) version 2.1

- **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 form page of TDS/TCS statements**
 - 15 digit alpha-numeric value to be entered under this field.
 - Applicable for regular and correction statements pertains to all forms and FYs.

- **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.

- Incorporation of latest File Validation Utility (FVU) version 5.6 (applicable for TDS/TCS statements pertaining to FY 2010-11 onwards) and FVU version 2.152 (applicable for TDS/TCS statements from FY 2007-08 up to FY 2009-10).