

Key Features – Return Preparation Utility (RPU) version 3.5

1. Addition of Section code 194O for Form 26Q:-

- **194O** – TDS on e-Commerce transactions

This section will be applicable for regular and correction statements pertaining to **FY 2020-21 for quarter 3 onwards**.

2. Addition of Section codes 206C-O, 206C-P, 206C-Q and 206C-R for Form 27EQ:-

- **206C-O** - Collection at source on remittance under LRS for purchase of overseas tour program package
- **206C-P** - Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
- **206C-Q** - Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
- **206C-R** - Collection at source on sale of goods

These sections will be applicable for regular and correction statements pertaining to **FY 2020-21 for quarter 3 onwards**.

3. Addition of three new columns for Form 27EQ

New columns **“Whether the payment by collectee is liable to TDS as per clause (a) of the fifth proviso to sub-section (1G) or second proviso to sub-section (1H) and whether TDS has been deducted from such payment (if either “F” or “G” is selected in 680)”**

AND

“Challan Number”

AND

“Date of payment of TDS to Central Government” will be added under Annexure I (Deductee details)

The above will be applicable for regular and correction statements pertaining to FY 2020-21 for quarter 3 onwards.

4. Addition of new remark value ‘D’ for section code 206CQ of Form 27EQ

- **D** – **“No collection is on account of the first proviso to sub-section (1G) of section 206C”**

The above will be applicable for regular and correction statements pertaining to FY 2020-21

5. Addition of new remark value 'E' for section code '206CO', '206CP' and '206CQ' of Form 27EQ

- E - **"No collection is on account of the fourth proviso to sub-section (1G) of section 206C"**

The above will be applicable for regular and correction statements pertaining to FY 2020-21

6. Addition of new remark value 'F' for section code '206CO', '206CP' and '206CQ' of Form 27EQ

- F – **"No collection is on account clause (i) or clause (ii) of the fifth proviso to sub-section (1G) or in view of notification issued under the clause (ii)"**

The above will be applicable for regular and correction statements pertaining to FY 2020-21

7. Addition of new remark value 'G' for section code 206CR of Form 27EQ

- G - **"No collection is on account of the second proviso to sub-section (IH) of section 206C"**

The above will be applicable for regular and correction statements pertaining to FY 2020-21

8. Addition of new remark value 'H' for section code 206CR of Form 27EQ

- H – **"No collection is on account of sub-clause (A) or sub-clause (B) or sub-clause (C), or in view of notification issued under sub-clause (c), of clause (a) of the Explanation"**

The above will be applicable for regular and correction statements pertaining to FY 2020-21

9. Merger of Union territories "Dadra & Nagar Haveli" and "Diu Daman"

Union Territories of **"Dadra & Nagar Haveli"** and **"Daman and Diu"** have been merged with name **"Dadra and Nagar Haveli and Daman and Diu"**.

Incorporation of latest File Validation Utility (FVU) version 7.0 (applicable for TDS/TCS statements pertaining to FY 2010-11 onwards) and FVU version 2.166 (applicable for TDS/TCS statements from FY 2007-08 up to FY 2009-10).

This version of RPU is applicable with effect from January 2, 2021