

Key Features – File Validation Utility (FVU) version 8.2

This version of FVU is applicable with effect from September 01, 2023 onwards.

- **For Form 24Q:**

1. Addition of new column (346A) under Annexure II:
Other special allowances under section 10(14)
2. Addition of new column (365A) under Annexure II:
Deduction in respect of contribution by the employee to Agnipath Scheme under section 80CCH (Gross Amount)
3. Addition of new column (365B) under Annexure II:
Deduction in respect of contribution by the employee to Agnipath Scheme under section 80CCH (Deductible Amount)
4. Addition of new column (366A) under Annexure II:
Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH (Gross Amount)
5. Addition of new column (366B) under Annexure II:
Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH (Deductible Amount)

Note:

- 1) **Applicability for quarterly e-TDS/TCS statement of points 1 to 5 pertains to FY 2023-24 onwards.**

- **For Form 26Q:**

1. Addition of new column (419D) under Annexure I:
Amount of cash withdrawal in excess of Rs. 3 crore in case of co-operative societies as covered by third proviso to section 194N (in cases not covered by the first proviso to section 194N)
2. Addition of new column (419E) under Annexure I:
Amount of cash withdrawal which is in excess of Rs. 20 lakh but does not exceed Rs. 3 crore for cases covered by sub-clause (a) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)
3. Addition of new column (419F) under Annexure I:
Amount of cash withdrawal which is in excess of Rs. 3 crore for cases covered by sub-clause (b) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)
4. Addition of new section 194BA under section codes list available under Annexure I:
Winnings from online games
5. Addition of new section 194BA-P under section codes list available under Annexure I:
Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released
6. Addition of new section 194N-C under section codes list available under Annexure I:
Payment of certain amounts in cash to co-operative societies not covered by first proviso
7. Addition of new section 194N-FT under section codes list available under Annexure I:
Payment of certain amount in cash to non-filers being co-operative societies

Note:

- 1) **Applicability for quarterly e-TDS/TCS statement of point 4 pertains to FY 2023-24 & Q2 onwards.**
- 2) **Applicability for quarterly e-TDS/TCS statement of points 1, 2, 3, 5, 6 and 7 pertains FY 2023-24 & Q1 onwards.**

- **For Form 27Q:**

1. Addition of new column (720D) under Annexure I:
Amount of cash withdrawal in excess of Rs. 3 crore in case of co-operative societies as covered by third proviso to section 194N (in cases not covered by the first proviso to section 194N)
2. Addition of new column (720E) under Annexure I:
Amount of cash withdrawal which is in excess of Rs. 20 lakh but does not exceed Rs. 3 crore for cases covered by sub-clause (a) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)
3. Addition of new column (720F) under Annexure I:
Amount of cash withdrawal which is in excess of Rs. 3 crore for cases covered by sub-clause (b) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)
4. Addition of new column (719B) under Annexure I:
Whether deductee opting out of taxation regime u/s 115BAC (1A)? (Y/N)
5. Changes in list of deductee codes present under Annexure I:

List of Deductee Codes:

Sr No.	Deductee Code	Description
1	01	Company, other than domestic company
2	02	Individual
3	03	Hindu Undivided Family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members
6	06	Co-operative Society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act 1961
10	10	Others

6. Addition of new section 194B under section codes list available under Annexure I:
7. Addition of new section 194B-P under section codes list available under Annexure I:
8. Addition of new section 194BA under section codes list available under Annexure I:
9. Addition of new section 194BA-P under section codes list available under Annexure I:
10. Addition of new section 194BB under section codes list available under Annexure I:
11. Existing section code 194LC has been now sub-categorized into 3 new section codes namely '194LC (2)(i) and (ia)', '194LC (2)(ib)' & '194LC (2)(ic)':
12. Addition of new section 194N-C under section codes list available under Annexure I:
13. Addition of new section 194N-FT under section codes list available under Annexure I:

Reference Point No.	Section	Nature of Payment
6	194B	Winnings from lottery or crossword puzzle, etc
7	Proviso to section 194B	Winnings from lottery or crossword puzzle, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released
8	194BA	Winnings from online games
9	Sub-section (2) of section 194BA	Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released
10	194BB	Winnings from horse race
11	194LC (2)(i) and (ia)	Income under clause (i) and (ia) of sub-section (2) of section 194LC
11	194LC (2)(ib)	Income under clause (ib) of sub-section (2) of section 194LC
11	194LC (2)(ic)	Income under clause (ic) of sub-section (2) of section 194LC
12	194N Third Proviso	Payment of certain amounts in cash to co-operative societies not covered by first proviso
13	194N First Proviso read with Third Proviso	Payment of certain amount in cash to non-filers being co-operative societies

Note:

- 1) Applicability for quarterly e-TDS/TCS statement of points 1, 2, 3, 4, 5, 7, 8, 9, 10, 12 and 13 pertains to FY 2023-24 & Q1 onwards.
- 2) Applicability for quarterly e-TDS/TCS statement of point 6 pertains to FY 2023-24 & Q2 onward.
- 3) Applicability for quarterly e-TDS/TCS statement of point 11 pertains to FY 2023-24 & Q1 and Q2 onwards.

- **For Form 27EQ:**

1. Changes in list of Collectee (Party) codes present under Annexure I:

List of Collectee Codes:

Sr No.	Party Code	Description
1	01	Company
2	02	Individual
3	03	Hindu Undivided Family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members
6	06	Co-operative Society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act 1961
10	10	Others

2. Addition of new column (667B) under Annexure I:
Whether collectee opting out of taxation regime u/s 115BAC (1A)?
3. Addition of new collection code 206C-T under collection codes list available under Annexure-I:

Collection Codes List:

Reference Point No.	Section	Nature of Collection
9	206C	Collection at source for purchase of overseas tour program package
10	206C	Collection at source on remittance under LRS from educational loan taken from financial institution mentioned in section 80E
11	206C	Collection at source on remittance under LRS except for the purposes of education or medical treatment
12	206C	Collection at source on remittance under LRS is for the purposes of education or medical treatment and not covered under Code P

Note:

- 1) Applicability for quarterly e-TDS/TCS statement of points 1 and 2 pertains to FY 2023-24 & Q1 onwards.
- 2) Applicability for quarterly e-TDS/TCS statement of point 3 pertains to FY 2023-24 & Q2 onwards.