

## **Key Features – File Validation Utility (FVU) version 9.0**

This version of FVU is applicable with effect from April 1, 2025 onwards.

### **1. Correction Statement Restrictions:**

- No TDS/TCS correction statement will be allowed after the expiry of six years from the end of financial year in which the original statement was filed.
- For quarter 1, 2 and 3, corrections can be made within six subsequent financial years. For Q4, corrections can be filed within six subsequent financial years plus one additional year as the filing due date for Q4 fall in subsequent financial year.

#### **Example:**

<b>Financial Year of Regular Statement</b>	<b>Quarter</b>	<b>Correction Allowed Until</b>
2019-20	Q1, Q2, Q3	2025-26 (31st March 2026)
2019-20	Q4	2026-27 (31st March 2027)

- This change is applicable from 1st April 2025 to Forms 24Q, 26Q, 27Q and 27EQ.

### **2. Addition of New Section Code:**

- New Section code '**194T - Payment of salary, remuneration, commission, bonus or interest to a partner of the firm**' will be added.
- This applies to Form 26Q for statements pertaining to FY 2025-26 & Q1 onwards.

## **Key Features – File Validation Utility (FVU) version 2.186**

This version of FVU is applicable with effect from April 1, 2025 onwards.