

Key Features – Return Preparation Utility (RPU) and File Validation Utility (FVU) version 1.2

I. For all forms (Form No. 138,140,143 and 144)

1. Addition of 'Interest Allocation' and 'Others Allocation' columns under Challan Details in RPU, along with implementation of the corresponding validations in FVU.
2. Restriction of the Date of Payment under DD Details to fall within the applicable quarter and tax year.

II. For Form No. 138 (earlier Form 24Q)

1. The form name has been updated from “Form 24Q” to “Form No. 138”.
2. Existing term “Financial Year” has been replaced with “Tax Year”.
3. A new field, “Contact Number along with country code”, has been added under:
 - “Particulars of Deductor (Employer)”
 - “Particulars of the Person Responsible for Deduction of Tax”
4. “See Sections” under form name in RPU frontend currently appears as (See Sections 192 and Rule 31A) has been removed.
5. Removal of existing fields Surcharge, Education Cess and Penalty/Others from Challan details.
6. Change in existing Column Heading under Challan Details:
 - From BSR Code/Receipt Number of Form No. 24G [column number (309)] to “BSR Code/Receipt Number of Form No. 137 [column number (G)]”
 - From Challan Serial No. /DDO Serial No. of Form No. 24G [column number (310)] to “Challan Serial No. /DDO Serial No. of Form No. 137 [column number (I)]”

7. Change in Sub-Headings under Challan Details:

Existing	Revised
301	A
302	B
303	Column removed
304	C
305	D
306	E
307	F
308	J
309	G
310	I
311	H
312	K

8. Change in existing Column Heading under Challan Details:

- From Interest [column number (304)] & Fee [column number (305)] to "Total Interest" [column number (C)] & "Total Fee" [column number (D)]

9. Change in Sub-Headings under Deductee Details (Annexure I):

Existing	Revised
313	Sub-heading removed
314	E
315	C
316	D
317	F
318	G
319	H
320	I
321	Column removed
322	Column removed
323	J
324	K
325	Sub-heading removed
326	M
327	N

10. Change in existing Column Heading under Deductee Details (Annexure I):

- From Certificate number issued by Assessing Officer u/s 197 for non-deduction / lower deduction [column number (327)] to “Certificate number of the certificate issued u/s 395(1) for non-deduction / lower deduction”[column number (N)]

Note:

- **The applicability of points 1 to 10 for quarterly e-TDS/TCS statements shall be effective from FY 2026-27 onwards.**

III. For Form No. 140 (earlier Form 26Q)

1. The form name has been updated from “Form 26Q” to “Form No. 140”.
2. “See Sections” under form name in RPU frontend currently appears as (See sections 192A, 193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194P, 194Q, 194R, 194S, 197A, 206AA, 206AB and rule 31A) has been removed.
3. Existing term “Financial Year” has been replaced with “Tax Year”.
4. A new field, “Contact Number along with country code”, has been added under:
 - “Particulars of Deductor (Employer)”
 - “Particulars of the Person Responsible for Deduction of Tax”
5. Removal of existing fields Surcharge, Education Cess and Penalty/Others from Challan details.
6. Change in existing Column Heading under Challan Details:
 - From BSR Code/Receipt Number of Form No. 24G [column number (408)] to “BSR Code/Receipt Number of Form No. 137” [column number (G)]
 - From Challan Serial No. /DDO Serial No. of Form No. 24G [column number (409)] to “Challan Serial No. /DDO Serial No. of Form No. 137” [column number (I)]
7. Change in Sub-Headings under Challan Details:

Existing	Revised
401	A

402	B
403	C
404	D
405	E
406	F
407	J
408	G
409	I
410	H
411	K

8. Change in existing Column Heading under Challan Details:

- From Interest [column number (403)] & Fee [column number (404)] to "Total Interest" [column number (C)] & "Total Fee" [column number (D)]

9. Change in existing Column Heading under Deductee Details (Annexure I):

- From Certificate number issued by Assessing Officer u/s 197 for non-deduction / lower deduction [column number (425)] to "Certificate number of the certificate issued under section 395 for non-deduction / lower deduction"[column number (O)]

10. Change in Sub-Headings under Deductee Details (Annexure I):

Existing	Revised
412	Sub-heading removed
413	Column removed
414	Column removed
415	C
416	D
417	E
418	F
419	G
419 A	H
419 B C D & E	Column will be removed
419 F	I
420	J
421	K
422	M
423	L
424	N
425	O

Note:

- **The applicability of points 1 to 10 for quarterly e-TDS/TCS statements shall be effective from FY 2026-27 onwards.**

IV. For Form No. 144 (earlier Form 27Q)

1. The form name has been updated from "Form 27Q" to "Form No. 144".
2. "See Sections" under form name in RPU frontend currently appears as ([See sections 194B, 194BA, 194BB, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB and rule 31A]) has been removed.
3. Existing term "Financial Year" has been replaced with "Tax Year".
4. A new field, "Contact Number along with country code", has been added under:
 - "Particulars of Deductor (Employer)"
 - "Particulars of the Person Responsible for Deduction of Tax"
5. Removal of existing fields Surcharge, Education Cess and Penalty/Others from Challan details.
6. Change in existing Column Heading under Challan Details:
 - From BSR Code/Receipt Number of Form No. 24G [column number (710)] to "BSR Code/Receipt Number of Form No. 137" [column number (G)]
 - From Challan Serial No. /DDO Serial No. of Form No. 24G [column number (711)] to "Challan Serial No. /DDO Serial No. of Form No. 137" [column number (I)]
7. Change in Sub-Headings under Challan Details:

Existing	Revised
701	A
702	B
705	C
706	D
707	E
708	F
709	J
710	G

711	I
712	H
713	K

8. Change in existing Column Heading under Challan Details:
 - From Interest [column number (705)] & Fee [column number (706)] to “Total Interest” [column number (C)] & “Total Fee” [column number (D)]
9. Change in existing Column Heading under Deductee Details (Annexure I):
 - From Certificate number issued by Assessing Officer u/s 197 for non-deduction / lower deduction [column number (730)] to “Certificate number of the certificate under section 395(1)/395(2) issued for non-deduction / lower deduction” [column number (AB)]
10. Update of the Nature of Remittance master table in RPU and FVU for Form 144.

11. Change in Sub-Headings under Deductee Details (Annexure I):

Existing	Revised
714	Sub-heading removed
715	Column removed
716	Column removed
717	C
718	D
738	E
737	F
735	G
736	H
719	J
732	K
734	L
719 B	M
720	N
721	O
720 C	Q
720 F	R
726	S
727	U
728	V
731	W

733	Z
729	AA
730	AB

Note:

- **The applicability of points 1 to 10 for quarterly e-TDS/TCS statements shall be effective from FY 2026-27 onwards.**

V. For Form No. 143 (earlier Form 27EQ)

1. The form name has been updated from "Form 27EQ" to "Form No. 143".
2. "See Sections" under form name in RPU frontend currently appears as ([See sections 206C, 206CC, 206CCA rule 31AA]) has been removed.
3. Existing term "Financial Year" has been replaced with "Tax Year".
4. A new field, "Contact Number along with country code", has been added under:
 - "Particulars of Collector"
 - "Particulars of the Person Responsible for Collection of Tax"
5. Removal of existing fields Surcharge, Education Cess and Penalty/Others from Challan details.
6. Change in existing Column Heading under Challan Details:
 12. From BSR Code/Receipt Number of Form No. 24G [column number (660)] to "BSR Code/Receipt Number of Form No. 137" [column number (G)]
 13. From Challan Serial No. /DDO Serial No. of Form No. 24G [column number (661)] to "Challan Serial No. /DDO Serial No. of Form No. 137" [column number (I)]
7. Change in Sub-Headings under Challan Details:

Existing	Revised
651	A
652	B
655	C
656	D

657	E
658	F
659	J
660	G
661	I
662	H
663	K

8. Change in existing Column Heading under Challan Details:
14. From Interest [column number (655)] & Fee [column number (656)] to “Total Interest” [column number (C)] & “Total Fee” [column number (D)]

9. Change in existing Column Heading under Collectee Details (Annexure I):
15. From Certificate number issued by Assessing Officer u/s 197 for non-deduction / lower deduction [column number (681)] to “Certificate number of the certificate u/s 395(3) for lower collection of tax” [column number (Q)]

10. Change in Sub-Headings under Deductee Details (Annexure I):

Existing	Revised
664	Sub-heading removed
665	Column removed
667	C
668	D
L666 B	E
666 A	F
667 B	H
670	I
671	J
672	K
676	L
677	M
678	N
679	O
680	P
681	Q
618 B	S
618 C	T

Note:

- The applicability of points 1 to 10 for quarterly e-TDS/TCS statements shall be effective from FY 2026-27 onwards.