

Key Features – File Validation Utility (FVU) version 9.2

This version of FVU is applicable with effect from July 04, 2025 onwards.

- Removal of existing flag/remark values:

Form Type	Removal of existing flag/remark values	Applicability of FY and Quarter
26Q	U: if the deduction is on higher rate in view of section 206AB for non-filing of return of income	2025-26 Q1 onwards
27Q	J: if deduction is at higher rate in view of section 206AB for non-filing of return of income by the non-resident having a permanent establishment in India	2025-26 Q1 onwards
27EQ	I: if collection is at higher rate in view of section 206CCA	2025-26 Q1 onwards

- Changes in applicability of flag/remark values:
 - Remark “Y: Transaction where tax not been deducted as amount paid/credited to the vendor/party has not exceeded the threshold limit” will no longer apply for section codes 194B (94B) and 194BB (4BB) in Forms 26Q and 27Q.
 - Applicable to statements pertains to FY 2025-26 Q1 onwards.
- Addition of new section code under Annexure I (Deductee details):

Section under which Tax has been deducted	Applicable for Form Type	Applicable remark values	Applicability of FY and Quarter
194T: Payment of salary, remuneration, commission, bonus or interest to a partner of the firm	27Q	Y and C	2025-26 Q1 onwards

- Removal of existing collection codes ‘206CD (D)’ and ‘206CR (R)’ for form 27EQ. Applicable to statements pertains to FY 2025-26 Q1 onwards.
- Implementation of list of new collection codes under Annexure I (Collectee details) for Form 27EQ:
 - Applicable remark values are C and J
 - Applicable to statements pertains to FY 2025-26 Q1 onwards.

Collection code under which Tax has been collected	Description
MA	206C- MA - Collection at source on sale of wrist watch
MB	206C- MB - Collection at source on sale of art piece such as antiques, painting, sculpture
MC	206C- MC - Collection at source on sale of collectibles such as coin, stamp
MD	206C- MD - Collection at source on sale of yacht, rowing boat, canoe, helicopter
ME	206C- ME - Collection at source on sale of pair of sunglasses
MF	206C- MF - Collection at source on sale of bag such as handbag, purse
MG	206C- MG - Collection at source on sale of pair of shoes
MH	206C- MH - Collection at source on sale of sportswear and equipment such as golf kit, ski-wear
MI	206C- MI - Collection at source on sale of home theatre system
MJ	206C- MJ - Collection at source on sale of horse for horse racing in race clubs and horse for polo

- **Restriction on Filing Zero Deductee/Collectee Details:**

- Filing of original TDS/TCS statements without any deductee/collectee details will be restricted across all form types (24Q, 26Q, 27Q and 27EQ).
- Applies to all financial years.