

Key Features – File Validation Utility (FVU) version 9.4

This version of FVU is applicable with effect from April 1, 2026 onwards.

1. Correction Statement Restrictions:

- No TDS/TCS correction statement will be allowed after the expiry of two 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 two subsequent financial years. For Q4, corrections can be filed within two subsequent financial years plus one additional financial year as the filing due date for Q4 fall in subsequent financial year.

Example:

Example: Financial Year of Regular Statement Accepted	Quarter	Correction Statement Acceptance Allowed Until
2018-19	Q4	FY 2025-26 (31st March 2026)
FY 2019-20 to FY 2022-23	Q1, Q2, Q3, Q4	FY 2025-26 (31st March 2026)
FY 2023-24	Q1, Q2, Q3	FY 2025-26 (31st March 2026)
FY 2023-24	Q4	FY 2026-27 (31st March 2027)

- This change is applicable from 1st April 2026 to Forms 24Q, 26Q, 27Q and 27EQ.

2. Restriction on Validation of TDS/TCS Statements up to FY 2025:

- This version will allow validation of TDS/TCS statements only up to FY 2025-26.