

## **Key Features – File Validation Utility (FVU) version 2.184**

This version of FVU is applicable with effect from October 04, 2024 onwards.

- Addition of new Nature of Remittance under Annexure I (Deductee details) for Form 27Q pertains to F.Y 2024-25 Q2 onwards.

<b>Section under which text has to be deducted</b>	<b>New Nature of Remittances</b>
196B	Long-Term Capital Gains arising from Transfer of units referred to in section 115AB codes of Nature of Remittance 71 in Form 27Q
196C	Long-Term Capital Gains arising from Transfer of units referred to in section 115AB codes of Nature of Remittance 72 in Form 27Q