

## Key Features – File Validation Utility (FVU) version 8.9

This version of FVU is applicable with effect from December 27, 2024 onwards.

- Addition of new column (388A) under Annexure II (Salary details) for form 24Q applicable to statements pertains to FY 2024-25 Q4 onwards.
- Increase in Standard deduction from 50,000 to 75,000 under Annexure II (Salary details) and Annexure III only in case of new tax regime. Applicable to statements pertains to FY 2024-25 Q4 onwards.
- Omission of one of the existing section codes (Sec 194F) for form 26Q. Applicable to statements pertains to FY 2024-25 Q3 onwards.
- Addition of new remark value **J: if no collection or lower collection is in view of notification issued under sub-section (12) of section 206C** for form 27EQ applicable to statements pertains to FY 2024-25 Q3 onwards. This remark is applicable to below mentioned collection codes **A, B, C, D, E, I, J, L**
- Changes in applicability of remark values.

Section under which Tax has been deducted	Applicable remark value	Applicable for Form Type	Applicability of FY and Quarter
194Q	A: Remark (reason for non-deduction / lower deduction/ Higher Deduction)	26Q	2024-25 Q3 onwards
R- Collection at source on sale of goods	A: Remark (reason for non-collection / lower collection)	27EQ	2024-25 Q3 onwards