

Key features of File Validation Utility (FVU) version 3.71

- **Section 80CCG:** Section 80CCG has been incorporated for Form no. 24Q Q4. Section code 80CCG is applicable for FY 2012-13 onwards.
- **Section 80CCF:** Quoting deduction under section 80CCF has been restricted to FY 2010-11 and 2011-12.
- **Relaxation of PAN validation:** PAN compliance validation of 85% pertaining to deductees of section code 206CK (Form no. 27EQ) has been relaxed.
- **Applicability:** FVU version 3.71 is applicable for quarterly TDS/TCS statements pertaining to FY 2010-11 onwards
- FVU version 3.71 will be mandatory w.e.f May 26, 2013. Upto May 25, 2013 FVU version 3.6 and FVU version 3.71 will be applicable.