

## **Key Features – File Validation Utility (FVU) version 2.182**

- To allow value under field “Total deductions under section 16(ia)” for deductee records where option under the field “Whether opting for taxation u/s 115BAC? OR Whether opting out from taxation u/s 115BAC(1A) [Yes/No]” is selected as “No” under Annexure II of Form 24Q-Q4 statements.
- This version of FVU is applicable with effect from April 19, 2024 onwards.