

Key Features – Return Preparation Utility (RPU) version 3.6

1) Addition of new column for Form 24Q-Q4:-

- New column “**Whether opting for taxation u/s 115BAC [Yes/No]**” is added under Annexure II (Salary details) for **Form 24Q-Q4**.
- If user selects ‘**Yes**’, below mentioned deductions will not be allowed under Annexure II
 - **Deductions under section 16**
 - **Deductions under Chapter VI-A (except for deduction under 80CCD(2))**
 - **Travel concession or assistance [section 10(5)]**
 - **House Rent Allowance [Section 10(13A)]**
- Values in newly added field will be allowed only when financial year of statement is **2020-21 and Quarter 4 onwards** is selected. For rest all prior FYs and quarters, this field is not applicable.
- Same will be applicable for regular as well as correction statements.

2) Addition of validation in form 27Q:-

- If “Dividend” is present in field Nature of Remittances then Fields in the form 27Q i.e. ‘Email ID of deductee’, ‘Contact Number of the deductee’, ‘Address of deductee in country of residence’ & ‘Tax identification number / Unique identification number’ are mandatory only in case of below conditions are satisfied:
 - If rate of deduction is less than 20%
 - Remark value as 'C'
 - PAN of the deductee is not available (i.e. 'PANNOTAVBL', 'PANAPPLIED' or 'PANINVALID')
 - Value under field no. 36 (i.e. Nature of remittances) is Interest payment, Royalty, Fees for technical services/ fees for included services, short term capital gains or Long term capital gains and Dividend
- Same will be applicable for regular as well as correction (C3 correction) statements pertaining to **F.Y. 2020-21 Q3 onwards**.

Incorporation of latest File Validation Utility (FVU) version 7.1 (applicable for TDS/TCS statements pertaining to FY 2010-11 onwards) and FVU version 2.167 (applicable for TDS/TCS statements from FY 2007-08 up to FY 2009-10).

This version of RPU is applicable with effect from April 2, 2021.