

## **Modifications in the e-TDS/TCS data structure and new File Validation Utility applicable from October 1, 2009**

Sep 2, 2009

The data structure of quarterly e-TDS / TCS statements has been modified by the Income Tax Department to incorporate certain additional fields and validations to further improve the data quality.

- New data structure (File format changes highlighted) version 4.0 [for quarterly e-TDS / TCS statement (Regular and correction)] **Key changes in the data structure of both regular and correction e-TDS/TCS files are indicated below:**
  1. The types of deductor in the data structure have been further bifurcated. For e.g. State Govt., Central Govt., Company, Firm etc.
  2. The following fields have been added: -
    - Ministry name,
    - PAO / DDO code,
    - PAO / DDO registration no.,
    - State name,
    - Name of the utility used for return preparation.

### **In addition to the new fields, certain functionalities as under have been built in the FVU:**

1. Functionality to verify the challan details quoted in the e-TDS / TCS **returns** with the challan details uploaded by banks is provided.
2. In case of failure of verification of challans, a warning file containing details of challan mismatch will be generated.
3. Statistic report generated by FVU will contain details of verification of challans and bifurcation of payment by Government deductors (transfer voucher / challan)

All deductors are required to ensure that quarterly e-TDS/TCS returns filed from October 1, 2009 is as per the new data structure. **Any statement filed as per the old data structure will be rejected at TIN w.e.f October 1, 2009.**

However, e-TDS / TCS correction on regular returns filed as per the old data structure (validated with FVU version upto 2.126) should be validated with FVU version 2.126 only.

FVU for new data structure will be available at NSDL website ([www.tin-nsdl.com](http://www.tin-nsdl.com)) by mid September 2009.

For Eastern India Corrugated Box Manufacturers Association

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