

## **Key Features – File Validation Utility (FVU) version 6.8**

- **Addition of new sections 194J (a) and 194J (b) for Form 26Q**
  - Same will be applicable for regular and correction statements pertains to FY 2020-21 onwards.
- **Integration of new Encryption Certificate into File Validation Utility (FVU)**
  - Renewed Encryption Certificate with extended validity has been integrated in FVUs.
- This version of FVU is applicable with effect from August 07, 2020.