

Quoting of deductee PANs in e-TDS/TCS statements mandatory from October 1, 2007

As an initiative to ensure better compliance in quoting of PAN in the e-TDS/TCS statements, ITD has mandated that statements with less than specified percentage of quoting of deductee PAN will not be accepted. A [press release](#) about the same has been issued by the Ministry of Finance.

To incorporate the above changes a new [File Validation Utility \(FVU\) version 2.110](#) has been released.

The new features are as under:

Form type	Type of return	Validation
Form 24Q	Regular return / Correction return for addition of a challan and underlying deductee records (C9)	90% of the deductee records in the statements for all the four quarters should have structurally valid PAN.
	Correction return for rectification of challan/ deductor/ deductee details (C3)	Computation of 90% structurally valid deductee PAN will only be on deductee records added.
Form 26Q	Regular return / Correction return for addition of a challan and underlying deductee records (C9)	1. 70% of the deductee records in the statements for all the four quarters should have structurally valid PAN. 2. Deductee records with value 'B' in the field 'Reason for non deduction/lower deduction' will not be considered for calculation of 70% of structurally valid PAN referred to in point 1 above.
	Correction return for rectification of challan/ deductor/ deductee details (C3)	1. Computation of 70% structurally valid deductee PAN will only be on deductee records added. 2. Deductee records added in the statement with value 'B' in the field 'Reason for non deduction/lower deduction' of will not be considered for calculation of 70% of structurally valid PAN referred to in point 1 above.
Form 27EQ	Regular return / Correction return for addition of a challan and underlying deductee records (C9)	70% of the deductee records in the statements for all the four quarters should have structurally valid PAN.
	Correction return for rectification of challan/ deductor/ deductee details (C3)	Computation of 70% structurally valid deductee PAN will only be on deductee records added.

There are no changes in the existing validations for Form 27Q.