



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **AY 2021-22 - ITR 3 - Schema Change Document**

**Version 1.1**  
**05 August 2021**

Directorate of Income Tax (Systems)  
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## Document Revision List

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**Document Name:** 'ITR 3 Schema Changes for AY 2021-22'

Version Number: 1.1

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.1	05 August, 2021	Refer Section 2.1	5
1.0	17 May, 2021	Initial Release	NA

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## 1. Purpose

The purpose of this document is to track the changes done in ITR 3 Schema post first release.

## 2. Release changes

Below section describes the list of JSON schema changes since the first production release of the schema for Assessment year 2021-22.

### 2.1 Schema changes as on 05<sup>th</sup> August, 2021 to the Original Schema released on 17<sup>th</sup> May, 2021

**Table 1: 05 August, 2021 Changes**

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	Form_ITR3	SchemaVer	Modified	Schema version has been changed
2.	FilingStatus	ReturnFileSec	Modified	Enums 15 and 16 under "ReturnFileSec" has been removed and default of "11" have been added
3.	AuditDetails	AuditedSection	Modified	Enum "80IAB" and "80IAC" has been updated
4.	AuditDetails	DateOfAudit	Modified	"DateOfAudit" made non-mandatory under "AuditDetails"
5.	Coowners	CoOwnersSNo	Modified	Maximum is added to "CoOwnersSNo"
6.	DepreciationDetailRate45	RealizationPeriodLessThan180days	Removed	Field is removed
7.	DepreciationDetailRate45	HalfRateDeprAmt	Removed	Field is removed
8.	DepreciationDetailRate45	DepreciationAtHalfRate	Removed	Field is removed
9.	DepreciationDetailRate45	AddInDeprOnLessThan180DayAdditions	Removed	Field is removed
10	AmtUs43BPyNowAll	SumPayaleLoanBrToFinComp	Added	Field is added
11	SaleofLandBuildLtcgType	AquisitCostIndex	Added	New Field has been added under Long term capital gains and made mandatory
12	SaleofLandBuildLtcgType	DeductSec48	Removed	Tag has been removed under Long term capital gains
13	SaleofLandBuildLtcgType	ImproveCost	Modified	Made mandatory under Long term capital gains
14	DeductSec48	TotalImproveCost	Removed	Field has been removed under "DeductSec48"
15	SaleofLandBuildLtcgType	CostOfImprovements	Modified	Tag has been added under Long term

				capital gains "SaleofLandBuildLtcg Type" and removed under "DeductSec48"
16	DeductSec48	ImproveCost	Modified	Made mandatory
17	ScheduleAMTC	ScheduleAMTCDtIs	Modified	Max items has been increased to 8
18	SplCodeRateTax	SplRatePercent	Modified	Enum is updated to add "4.0" and default value is added
19	SchedulePTITType	CurrYrLossShareByInvst Fund	Modified	Made non-negative
20	SchedulePTITType	AmountOfInc	Modified	Made non-negative
21	ScheduleTR1	AssmtYrTaxRelief	Modified	Pattern Modified
22	Schedule115AD	SaleValue115AD	Modified	Data type modified
23	Schedule115AD	CostAcqWithoutIndx115AD	Modified	Data type modified
24	Schedule115AD	AcquisitionCost115AD	Modified	Data type modified
25	Schedule115AD	LTCGBeforelowerB1B2115A D	Modified	Data type modified
26	Schedule115AD	FairMktValueCapAst115AD	Modified	Data type modified
27	Schedule115AD	ExpExclCnctTransfer115AD	Modified	Data type modified
28	Schedule115AD	Deductions115AD	Modified	Data type modified
29	Schedule115AD	Balance115AD	Modified	Data type modified
30	Schedule112A	SaleValue112A	Modified	Data type modified
31	Schedule112A	CostAcqWithoutIndx112A	Modified	Data type modified
32	Schedule112A	AcquisitionCost112A	Modified	Data type modified
33	Schedule112A	LTCGBeforelowerB1B2112A	Modified	Data type modified
34	Schedule112A	FairMktValueCapAst112A	Modified	Data type modified
35	Schedule112A	ExpExclCnctTransfer112A	Modified	Data type modified
36	Schedule112A	Deductions112A	Modified	Data type modified
37	Schedule112A	Balance112A	Modified	Data type modified
38	Schedule112A115ADType	TotSaleValue	Modified	Data type modified as integer
39	Schedule112A115ADType	CostAcqWithoutIndx	Modified	Data type modified as integer
40	Schedule112A115ADType	LTCGBeforelower6and11	Modified	Data type modified
41	Schedule112A115ADType	TotFairMktValueCapAst	Modified	Data type modified as integer
42	Schedule112A115ADType	TotalDeductions	Modified	Data type modified
43	Schedule112A115ADType	Balance	Modified	Data type modified
44	IncFromOS	OtherSrcThanOwnRaceHorse	Modified	Made non negative
45	IntermediaryCity	Default	Added	Default value "Delhi" is added
46	SWVersionNo	Default	Added	Default value 1.0 is added
47	AssetOutIndiaFlag	Default	Added	Default value "NO" is added to make in align with AY 2020- 21
48	BankDtIsFlag	Default	Added	Default value "Y" is added to make in align with AY 2020- 21
49	ifLetOut	Default	Added	Default value "Y" is

				added to make in align with AY 2020-21
50	UseForRefund	Default	Added	Default value "false" is added to make in align with AY 2020-21
51	SplRatePercent	Default	Added	Default value of "1" is added to make in align with AY 2020-21
52	PhoneNo	Default	Added	Default value "0" is added in "String" to make it in align with AY 2020-21
53	LiabSec44AAflg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
54	IncDclrdUs	Default	Added	Default value "N" is added to make it in align with AY 2020-21
55	LiabSec44ABflg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
56	MethodOfAcct	Default	Added	Default value "MERC" is added in "String" to make it in align with AY 2020-21
57	ChangeInAcctMethFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
58	ValRawMaterial	Default	Added	Default value "1" is added to make it in align with AY 2020-21
59	ValFinishedGoods	Default	Added	Default value "1" is added to make it in align with AY 2020-21
60	ChngStockValMetFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
61	ScheduleTPSAflg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
62	AssetOutIndiaFlag	Default	Added	Default value "NO" is added to make it in align with AY 2020-21
63	-	Default	Added	Default value "0" is

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				added at 859 places as required
64	OthersPANNotAvlBIDtl	OthersPANNotAvlBIDtlTotal	Added	Tag has been added
65	DedUs10Detail	Undertaking	Modified	Tag has been modified from Array to Object
66	DedFromUndertakingWithAy	UndertakingDesc	Removed	Tag has been removed