



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2021-22 - ITR 2 - Schema Change Document

Version 1.5
23rd September 2022

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Document Revision List

Document Name: 'ITR 2 Schema Changes for AY 2021-22'

Version Number: 1.5

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.5	23 September 2022	Refer Section 2.5	8
1.4	20 July, 2022	Refer Section 2.4	8
1.3	08 July, 2022	Refer Section 2.3	7
1.2	26 October, 2021	Refer Section 2.2	7
1.1	21 July, 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 2 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 21st July, 2021 to the Original Schema released on 17th May, 2021

Table 1: 21st July, 2021 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	Form_ITR2	SchemaVer	Modified	Schema version has been changed
2.	FilingStatus	ReturnFileSec	Modified	Enums 15 and 16 under "ReturnFileSec" has been removed
3.	SaleofLandBuildDtIs	ImproveDate	Removed	Field has been removed under Short term capital gains
4.	SaleofLandBuildDtIs	AquisitCostIndex	Added	New Field has been added under Long term capital gains and made mandatory
5.	SaleofLandBuildDtIs	DeductSec48	Removed	Tag has been removed under Long term capital gains
6.	SaleofLandBuildDtIs	ImproveCost	Modified	Made mandatory under Long term capital gains
7.	DeductSec48	TotalImproveCost	Removed	Field has been removed under "DeductSec48"
8.	SaleofLandBuildDtIs	CostOfImprovements	Modified	Tag has been added under Long term capital gains and removed under "DeductSec48"
9.	DeductSec48	ImproveCost	Modified	Made mandatory
10.	ScheduleAMTC	ScheduleAMTCDtIs	Modified	Max items has been increased to 8
11.	SplCodeRateTax	SplRatePercent	Modified	Enum is updated to add "4.0"
12.	SchedulePTIType	CurrYrLossShareByInvstFund	Modified	Made non-negative
13.	SchedulePTIType	AmountOfInc	Modified	Made non-negative
14.	ScheduleTR1	AssmtYrTaxRelief	Modified	Pattern Modified
15.	Schedule115AD	SaleValue115AD	Modified	Data type modified
16.	Schedule115AD	CostAcqWithoutIndx115AD	Modified	Data type modified
17.	Schedule115AD	AcquisitionCost115AD	Modified	Data type modified

18	Schedule115AD	LTCGBeforelowerB1B2115AD	Modified	Data type modified
19	Schedule115AD	FairMktValueCapAst115AD	Modified	Data type modified
20	Schedule115AD	ExpExclCnctTransfer115AD	Modified	Data type modified
21	Schedule115AD	Deductions115AD	Modified	Data type modified
22	Schedule115AD	Balance115AD	Modified	Data type modified
23	Schedule112A	SaleValue112A	Modified	Data type modified
24	Schedule112A	CostAcqWithoutIndx112A	Modified	Data type modified
25	Schedule112A	AcquisitionCost112A	Modified	Data type modified
26	Schedule112A	LTCGBeforelowerB1B2112A	Modified	Data type modified
27	Schedule112A	FairMktValueCapAst112A	Modified	Data type modified
28	Schedule112A	ExpExclCnctTransfer112A	Modified	Data type modified
29	Schedule112A	Deductions112A	Modified	Data type modified
30	Schedule112A	Balance112A	Modified	Data type modified
31	Schedule112A115ADType	NumSharesUnits	Modified	Data type modified
32	Schedule112A115ADType	SalePricePerShareUnit	Modified	Data type modified
33	Schedule112A115ADType	TotSaleValue	Modified	Data type modified
34	Schedule112A115ADType	CostAcqWithoutIndx	Modified	Data type modified
35	Schedule112A115ADType	AcquisitionCost	Modified	Data type modified
36	Schedule112A115ADType	LTCGBeforelowerB1B2	Modified	Data type modified
37	Schedule112A115ADType	FairMktValuePerShareunit	Modified	Data type modified
38	Schedule112A115ADType	TotFairMktValueCapAst	Modified	Data type modified
39	Schedule112A115ADType	ExpExclCnctTransfer	Modified	Data type modified
40	Schedule112A115ADType	TotalDeductions	Modified	Data type modified
41	Schedule112A115ADType	Balance	Modified	Data type modified
42	IntermediaryCity	Default	Added	Default value "Delhi" is added
43	SWVersionNo	Default	Added	Default value 1.0 is added
44	ReturnFileSec	Default	Added	Default value "11" is added to make in align with AY 2020-21
45	AssetOutIndiaFlag	Default	Added	Default value "NO" is added to make in align with AY 2020-21
46	BankDtIsFlag	Default	Added	Default value "Y" is added to make in align with AY 2020-21
47	ifLetOut	Default	Added	Default value "Y" is added to make in align with AY 2020-21
48	UseForRefund	Default	Added	Default value "false" is added to make in align with AY 2020-21
49	SplRatePercent	Default	Added	Default value of "1" is added to make in align with AY 2020-21
50	PhoneNo	Default	Added	Default value is "0" is added in "String" to make it in align with

51	-	Default	Added	AY 2020-21 Default value "0" is added at 276 places as required to make in align with AY 2020-21
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2.2 Schema changes as on 26th October, 2021 to the Original Schema released on 17th May, 2021

Table 2: 26th October, 2021 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	FilingStatus	ConditionsResStatus	Modified	Enums 6 and 7 have been added
2.	TrnsfImmbIPrprtyDtIs	PinCode	Modified	Made non-mandatory
3.	TrnsfImmbIPrprtyDtIs	ZipCode	Added	New field has been inserted
4.	TrnsfImmbIPrprtyDtIs	CountryCode	Added	New field has been inserted
5.	TrnsfImmbIPrprtyDtIs	StateCode	Modified	Enum "99" has been added

2.3 Schema changes as on 08th July, 2022 to the Original Schema released on 17th May, 2021

Table 3: 08th July, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	FilingStatus	ReturnFileSec	Modified	New enum "21" is added for Return filing u/s 139(8A) and maximum value is updated
2.	FilingStatus	SeventhProvisio139	Modified	Made non mandatory
3.	ITR2	PartA_139_8A	Added	New schedule "PartA_139_8A" is added in definitions and applicable fields are added inside "PartA_139_8A" as per notified form
4.	ITR2	PartB-ATI	Added	New schedule "PartB-ATI" is added in definitions and applicable fields are added inside "PartB-ATI" as per notified form
5.	ScheduleSI	SplRatePercent	Modified	"SplRatePercent" - enums updated

6.	Schedule112A115AD Type	NumSharesUnits	Modification	"NumSharesUnits" - maximum field updated
7.	Schedule112A115AD Type	SalePricePerShareUnit	Modification	"SalePricePerShareUnit" - maximum field updated
8.	Schedule112A115AD Type	AcquisitionCost	Modification	"AcquisitionCost" - - maximum field updated
9.	Schedule112A115AD Type	FairMktValuePerShareunit	Modification	"FairMktValuePerShareunit" -- maximum field updated
10	Schedule112A115AD Type	ExpExclCnctTransfer	Modification	"ExpExclCnctTransfer" - maximum field updated

2.4 Schema changes as on 20th July, 2022 to the Original Schema released on 17th May, 2021

Table 4: 20th July, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PartA_139_8A	Name	Modified	Character length of "Name" in Part-A Gen 139(8A) increased from 25 characters to 125 characters

2.5 Schema changes as on 23rd September, 2022 to the Original Schema released on 17th May, 2021

Table 5: 23rd September, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	FilingStatus	ReturnFileSec	Modified	New enum "16" is added for Return filing against notice u/s 153C