Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2021-22 - ITR 6 - Schema Change Document

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Document Revision List

Document Name: 'ITR 6 Schema Changes for AY 2021-22'

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Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.6	23 November, 2022	Refer Section 2.6	11
1.5	23 September, 2022	Refer Section 2.5	10
1.4	17 May, 2022	Refer Section 2.4	10
1.3	05 January, 2022	Refer Section 2.3	10
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1.1	21 September, 2021	Refer Section 2.1	5
1.0	07 June, 2021	Initial Release	NA

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1. Purpose

The purpose of this document is to track the changes done in ITR 6 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 September, 2021 to the Original Schema released on 07th June, 2021

Table 1: 21 September, 2021 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	Form_ITR6	SchemaVer	Modified	Schema version has been changed
2.	AuditDetails	AuditedSection	Modified	Enum "80-IAB" and "80-IAC" has been updated
3.	DepreciationDetailRate45	RealizationPeriodDuringYear	Removed	Field is removed
4.	DepreciationDetailRate45	HalfRateDeprAmt	Removed	Field is removed
5.	DepreciationDetailRate45	DepreciationAtHalfRate	Removed	Field is removed
6.	DepreciationDetailRate45	AddlnDeprDuringYearAdditions	Removed	Field is removed
7.	AmtUs43BPyNowAll	SumPayaleLoanBrToFinComp	Added	Field is added
8.	ScheduleMATC	UtilMATCredAvl	Modified	Max items has been increased to 13
9.	SchedulePTIType	CurrYrLossShareByInvstFund	Modified	Made non-negative
10	SchedulePTIType	AmountOfInc	Modified	Made non-negative
11	Schedule115AD	Balance115AD	Modified	Data type modified
12	Schedule112A	Balance112A	Modified	Data type modified
13	Schedule112A115ADType	NumSharesUnits	Modified	Maximum modified
14	Schedule112A115ADType	SalePricePerShareUnit	Modified	Maximum modified
15	Schedule112A115ADType	AcquisitionCost	Modified	Maximum modified
16	Schedule112A115ADType	FairMktValuePerShareunit	Modified	Maximum modified
17	Schedule112A115ADType	ExpExclCnctTransfer	Modified	Maximum modified
18	Schedule112A115ADType	Balance	Modified	Minimum is added
19	UsrDeductUndChapVIA	Section80MDtls	Modified	Data type corrected
20	IntermediaryCity	Default	Added	Default value "Delhi" is added
21	SWVersionNo	Default	Added	Default value 1.0 is added
22	DomesticCompFlg	Default	Added	Default value "Y" is added
23	IncomeTaxSec	Default	Added	Default value "11" is added
24	ResidentialStatus	Default	Added	Default value "RES" is added in

				"ResidentialStatus" under "FilingStatus"
25	AsseseeRepFlg	Default	Added	Default value "N" is added to make in align with AY 2020-21
26	LiableSec44AAflg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
27	LiableSec44ABflg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
28	AuditedSection	Default	Added	Default value "select" is added to make it in align with AY 2020-21
29	PubSectCompUs2_36AFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
30	RBICompFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
31	CompLes40PercSharGovRBIFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
32	BankCompUs5Flg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
33	SchedBankOfRBIActFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
34	CompWithIRDARegisterFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
35	NonBankFIICompFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
36	Nature	Default	Added	Default value "0" is added in "Nature" under "OtherResrvDtls" to make it in align with AY 2020-21
37	AssetOutsideIndiaFlg	Default	Added	Default value "NO" is added to make in align with AY 2020-21

38	BankDtlsFlag	Default	Added	Default value "Y" is added to make in align with AY 2020-21
39	ifLetOut	Default	Added	Default value "Y" is added to make in align with AY 2020-21
40	UseForRefund	Default	Added	Default value "false" is added to make in align with AY 2020-21
41	SplRatePercent	Default	Added	Default value of "1" is added to make in align with AY 2020-21
42	IncDclrdUs	Default	Added	Default value "N" is added to make it in align with AY 2020-21
43	MethodOfAcct	Default	Added	Default value "MERC" is added in "String" to make it in align with AY 2020-21
44	ChangeInAcctMethFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
45	ValRawMaterial	Default	Added	Default value "1" is added to make it in align with AY 2020-21
46	ValFinishedGoods	Default	Added	Default value "1" is added to make it in align with AY 2020-21
47	ChngStockValMetFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
48	ScheduleTPSAFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
49	AssetOutsideIndiaFlg	Default	Added	Default value "NO" is added to make it in align with AY 2020-21
50	PLAcntPrepSchedVICompAct	Default	Added	Default value "1" is added to make it in align with AY 2020-21
51	PLAcntPrepAsperAGM	Default	Added	Default value "1" is added to make it in align with AY 2020-21

52	-	Default	Added	Default value "0" is added at 1203 places as required
53	TaxPayableOnTI	Surcharge25ofSIBeforeMar ginal	Removed	Removed as it is not required in ITR 6
54	TaxPayableOnTI	SurchargeOnTaxPayableBef oreMarginal	Removed	Removed as it is not required in ITR 6
55	UsrDeductUndChapVIA	Section80M_OS	Added	Tag is Added
56	UsrDeductUndChapVIA	Section80M_BP	Added	Tag is Added
57	DeductUndChapVIA	Section80M_OS	Added	Tag is Added
58	DeductUndChapVIA	Section80M_BP	Added	Tag is Added
59	PropertyDetails	AddressDetailWithZipCode	Modified	Modified from **Array** to **Subject** in schedule HP

2.2 Schema changes as on 09th December, 2021 to the Original Schema released on 07th June, 2021

Table 2: 09th December, 2021 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	TrnsfImmblPrprtyDtls	PinCode	Modified	Made non-mandatory
2.	TrnsfImmblPrprtyDtls	ZipCode	Added	New field has been inserted and made non-mandatory
3.	TrnsfImmblPrprtyDtls	CountryCode	Added	New field has been inserted and made non-mandatory
4.	TrnsfImmblPrprtyDtls	StateCode	Modified	Enum "99" has been added
5.	FilingStatus	ReceiptNo	Modified	Maximum is modified as 15 digits
6.	ScheduleMAT	DeemedTotalIncUs115J BIFSC	Added	New field has been inserted
7.	ScheduleMAT	DeemedTotalIncUs115J BOther	Added	New field has been inserted
8.	ScheduleMAT	DeemedTotalIncUs115J B	Modified	Description has been added for this tag
9.	OthersGrossDtls	SourceDescription	Added	New Enum "**5AD1IBd**" has been inserted under "OthersGrossDtls" → "SourceDescription" → "enum" Source description also updated accordingly
10	OthersGrossDtls	SourceDescription	Added	New Enum "**5AD1IB**" has been inserted under "OthersGrossDtls" → "SourceDescription" → "enum" Source description also updated accordingly
11	PTIOthersGrossDtls	SourceDescription	Added	New Enum "**PTI_5AD1IBd**" has been inserted under "PTIOthersGrossDtls" → "SourceDescription" → "enum" Source description also updated accordingly

12	PTIOthersGrossDtls	SourceDescription	Added	New Enum "**PTI_5AD1IB**" has been inserted under "PTIOthersGrossDtls" → "SourceDescription" → "enum" Source description also updated accordingly
13	NRIDTAADtlsSchOS	SecITAct	Added	New Enum "**5AD1IBd**" has been inserted under "NRIDTAADtlsSchOS" → "SecITAct" → "enum" "description" also updated accordingly
14	NRIDTAADtlsSchOS	SecITAct	Added	New Enum "**5AD1IB**" has been inserted under "NRIDTAADtlsSchOS" → "SecITAct" → "enum" "description" also updated accordingly
15	NRIDTAADtlsSchOS	SecITAct	Added	New Enum "**PTI_5AD1IBd**" has been inserted under "NRIDTAADtlsSchOS" → "SecITAct" → "enum" "description" also updated accordingly
16	NRIDTAADtlsSchOS	SecITAct	Added	New Enum "**PTI_5AD1IB**" has been inserted under "NRIDTAADtlsSchOS" → "SecITAct" → "enum" "description" also updated accordingly
17	SplCodeRateTax	SecCode	Added	New Enum "**5AD1IBd**" has been inserted under "SplCodeRateTax" → "SecCode" → "enum" "description" also updated accordingly
18	SplCodeRateTax	SecCode	Added	New Enum "**5AD1IB**" has been inserted under "SplCodeRateTax" → "SecCode" → "enum" "description" also updated accordingly
19	SplCodeRateTax	SecCode	Added	New Enum "**PTI_5AD1IBd**" has been inserted under "SplCodeRateTax" → "SecCode" → "enum" "description" also updated accordingly
20	SplCodeRateTax	SecCode	Added	New Enum "**PTI_5AD1IB**" has been inserted under "SplCodeRateTax" → "SecCode" → "enum" "description" also updated accordingly

2.3 Schema changes as on 05th January, 2022 to the Original Schema released on 07th June, 2021

Table 3: 05th January, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	SaleofLandBuildStcgType	DateofPurchase	Added	New field has been inserted and made non-mandatory
2.	SaleofLandBuildStcgType	DateofSale	Added	New field has been inserted and made non-mandatory
3.	SaleofLandBuildLtcgType	DateofPurchase	Added	New field has been inserted and made non-mandatory
4.	SaleofLandBuildLtcgType	DateofSale	Added	New field has been inserted and made non-mandatory

2.4 Schema changes as on 17th May, 2022 to the Original Schema released on 07th June, 2021

Table 4: 17th May, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	FilingStatus	IncomeTaxSec	Modified	New enum "21" is added for Return filing u/s 139(8A) and maximum value is updated
2.	ITR6	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
3.	ITR6	PartB-ATI	Added	New schedule "PartB-ATI" is added in definitions and applicable fields are added inside "PartB-ATI" as per notified form

2.5 Schema changes as on 23rd September, 2022 to the Original Schema released on 07th June, 2021

Table 5: 23 September, 2022 Changes

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

2.6 Schema changes as on 23rd November, 2022 to the Original Schema released on 07th June, 2021

Table 6: 23 November, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	ReturnFileSec	IncomeTaxSec	Modified	New enum "41" is added for Return filing u/s 170A
2.	FilingStatus	UniqueNumNoticeUs	Modified	maxLength value is updated from 23 to 100