Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2022-23 - ITR 3 - Schema Change Document

Version 1.2
01 January 2023

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Document Revision List

Document Name: 'ITR 3 Schema Changes for AY 2022-23'

Version Number: 1.2

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.2	01 January, 2023	Refer Section 2.2	5
1.1	18 May, 2022	Refer Section 2.1	5
1.0	04 April, 2022	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 2022-23.

2.1 Schema changes as on 18th May 2022 to the Original Schema released on 04th April 2022

Table 1: 18 May 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	AuditDetails	AuditedSection	Modified	Field is removed from "**Required**" and made non-mandatory
2.	AuditDetails	OthAuditDtls	Modified	Field is removed from "**Required**" and made non-mandatory
3.	AuditReportDetails	AuditReportAct	Modified	Field is removed from "**Required**" and made non-mandatory
4.	AuditReportDetails	AuditedSection	Modified	Field is removed from "**Required**" and made non-mandatory
5.	AuditReportDetails	OthAuditDtlsOthThanITAct	Modified	Field is removed from "**Required**" and made non-mandatory

2.2 Schema changes as on 1st January 2023 to the Last Schema released on 18th May 2022

Table 2: 01 January 2023 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	ITR3	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	ITR3	PartB-ATI	Added	New schedule "PartB-ATI" is added in definitions and applicable fields are added inside "PartB-ATI" as per notified form
4	FilingStatus	SeventhProvisio139	Made non mandatory	"SeventhProvisio139" has been removed from required field. Hence, made non mandatory field.