



**Income Tax Department**  
Government of India

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

## **Form 3CB-3CD - Schema Change Document**

**Version 1.8**

**4th July 2023**

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## Document Revision List

**Document Name:** 'Form 3CB-3CD Schema Changes'

**Version Number: 1.8**

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.8	4 July, 2023	Refer Section 2.8	12
1.7	28 June, 2023	Refer Section 2.7	12
1.6	20 June, 2023	Refer Section 2.6	8
1.5	12 April, 2023	Refer Section 2.5	8
1.4	5 May, 2022	Refer Section 2.4	7
1.3	6 January, 2022	Refer Section 2.3	7
1.2	2 December, 2021	Refer Section 2.2	5
1.1	3 November, 2021	Refer Section 2.1	5
1.0	26 October, 2021	Initial Release	NA

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## 1 Purpose

The purpose of this document is to track the changes done in Form 3CB-3CD Schema post first release.

## 2 Release changes

Below section describes the list of JSON schema changes since the first production release of the schema.

### 2.1 Schema changes as on 3 November, 2021

**Table 1: 3 November, 2021 Changes**

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	F3cdFirmAopDtlNatOfBusiness	Sector	Modified	Enum 20, 05, 22, 16 added
2	F3cdFirmAopDtlChangeInNature	Sector	Modified	Enum 20, 05, 22, 16 added
3	AddressDetail	LocalityOrArea	Modified	Made non-mandatory
4	AddressDetail	PostOffice	Modified	Made non-mandatory
5	OtherInformation1	LocalityOrArea	Modified	Made non-mandatory
6	OtherInformation1	PostOffice	Modified	Made non-mandatory
7	AddressDetails	LocalityOrArea	Modified	Made non-mandatory
8	AddressDetails	PostOffice	Modified	Made non-mandatory
9	Form3cdProfGainsTaxSec41	Computation	Modified	Made non-mandatory

### 2.2 Schema changes as on 2 December, 2021

**Table 2: 2 December, 2021 Changes**

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	F3CB	Form3cdEmpPfSuperannInfo	Added	Tag added to facilitate CSV functionality in clause 20(b)
2	F3CB	Form3cdAmtInadm40AInfo	Added	Tag added to facilitate CSV functionality in clause 21(b)(i)(A)
3	F3CB	Form3cdAmtInadm40A1Info	Added	Tag added to facilitate CSV functionality in clause 21(b)(i)(B)
4	F3CB	Form3cdAmtInadm40A2Info	Added	Tag added to facilitate CSV functionality in clause 21(b)(ii)(A)
5	F3CB	Form3cdAmtInadm40A3Info	Added	Tag added to facilitate CSV functionality in clause 21(b)(ii)(B)
6	F3CB	Form3cdAmtInadm40A4Info	Added	Tag added to facilitate CSV functionality in clause

				21(b)(iii)(A)
7	F3CB	Form3cdAmtInadm40A5Info	Added	Tag added to facilitate CSV functionality in clause 21(b)(iii)(B)
8	F3CB	Form3cdAmtInadm40A6Info	Added	Tag added to facilitate CSV functionality in clause 21(b)(vii)
9	F3CB	Form3cdUnpaidStrySec43bInfo	Added	Tag added to facilitate CSV functionality in clause 26(i)(A)(a)
10	F3CB	Form3cdUnpaidStrySec43b1Info	Added	Tag added to facilitate CSV functionality in clause 26(i)(A)(b)
11	F3CB	Form3cdUnpaidStrySec43b2Info	Added	Tag added to facilitate CSV functionality in clause 26(i)(B)(a)
12	F3CB	Form3cdUnpaidStrySec43b3Info	Added	Tag added to facilitate CSV functionality in clause 26(i)(B)(b)
13	F3CB	Form3cdChapXVIIInfo	Added	Tag added to facilitate CSV functionality in clause 34(a)
14	F3CB	Form3cdTaxDedCollectInfo	Added	Tag added to facilitate CSV functionality in clause 34(b)
15	F3CB	Form3cdSec2011A206C7Info	Added	Tag added to facilitate CSV functionality in clause 34I
16	AddressDetail2	LocalityOrArea	Removed	Tag has been removed
17	AddressDetail2	LocalityOrAreaName	Removed	Tag has been removed
18	AddressDetail2	PostOffice	Removed	Tag has been removed
19	AddressDetail2	PostOfficeName	Removed	Tag has been removed
20	Form3cdChangeInPartners	OldProfShareRatio	Modified	Made non-mandatory
21	Form3cdChangeInPartners	NewProfShareRatio	Modified	Made non-mandatory
22	F3cdFirmAopDtINatOfBusiness	FirmAopDesc	Modified	Added 18018, 18019, 18020
23	F3cdFirmAopDtIChangeInNature	FirmAopDesc	Modified	Added 18018, 18019, 18020
24	Form3cdDeprAllw	AdditionsInfo	Added	Tag added to facilitate CSV functionality in clause 18
25	Form3cdDeprAllw	DeductionsInfo	Added	Tag added to facilitate CSV functionality in clause 18
26	Form3cdDeprAllw	PurchaseOrSaleDate_Add	Removed	Tag has been removed
27	Form3cdDeprAllw	DatePutToUse	Removed	Tag has been removed
28	Form3cdDeprAllw	PurchaseOrSaleDate_Ded	Removed	Tag has been removed
29	Form3cdTradeRawProdDet	Form3cdTradeRawProdDetPK	Modified	Made non-mandatory
30	AddressDetails	LocalityOrArea	Removed	Tag has been removed under "Form3cdAmtInadm40Atype"

31	AddressDetails	LocalityOrAreaName	Removed	Tag has been removed under "Form3cdAmtInadm40Atype"
32	AddressDetails	PostOffice	Removed	Tag has been removed under "Form3cdAmtInadm40Atype"
33	AddressDetails	PostOfficeName	Removed	Tag has been removed under "Form3cdAmtInadm40Atype"
34	CsvDtIs	-	Added	Tag added to facilitate CSV functionality in case of more than 500 entries

## 2.3 Schema changes as on 6 January, 2022

Table 3: 6 January, 2022 Changes

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	Form_Details	SchemaVer	Modified	Schema version has been updated
2	Form3cdChapXVI I	Sec	Modified	194Q has been added
3	PartA	AssessmentYear	Modified	2013-14 has been added

## 2.4 Schema changes as on 5 May, 2022

Table 4: 5 May, 2022 Changes

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	Form_Details	AssessmentYear	Modified	2022 has been added
2	PartA	AssessmentYear	Modified	2022-23 has been added
3	Form3cdIncurred Expenditure	Sec94BassmntYearCfwd	Modified	2022-23 has been added
4	Form3cdChapXVI I	Sec	Modified	194P, 206AB and 206CCA have been added
5s	point1	Year	Modified	2022 has been added

## 2.5 Schema changes as on 12 April, 2023

Table 5: 12 April, 2023 changes

S. No.	JSON Root Element	JSON element name	Change	Change Description
1	AddressDetail	PinCode	Modified	Validation for Pincode has been added
2	AddressDetail2	PinCode	Modified	Validation for Pincode has been added
3	Form_Details	AssessmentYear	Modified	2023 has been added
4	OtherInformation1	PinCode	Modified	Validation for Pincode has been added
5	PartA	AssessmentYear	Modified	2023-24 has been added
6	Form3cdIncurredExpenditure	Sec94BAAssmntYearBfwd	Modified	2022-23 has been added
7	Form3cdIncurredExpenditure	Sec94BAAssmntYearCfwd	Modified	2023-24 has been added
8	Form3cdIncExpPriorPIAcc	PriorYear	Modified	2022-23 has been added
9	Form3cdChapXVII	Sec	Added	"194S" and "194R" added
10	AddressDetails	PinCode	Modified	Validation for Pincode has been added
11	Form3cdRefundDmdPrevYr	FinYear	Modified	2022-23 has been added
12	Point1	Year	Modified	2023 has been added
13	AddressDetails	PinCode	Modified	Validation for Pincode has been

## 2.6 Schema changes as on 20 June, 2023

Table 6: 20 June, 2023 changes

S. No.	JSON Root Element	JSON element name	Change	Change Description
1.	AddressDetail	PinCode	Removed	Validation for PinCode has been removed
2.	AddressDetail2	PinCode	Removed	Validation for PinCode has been removed
3.	OtherInformation1	PinCode	Removed	Validation for PinCode has been removed
4.	Form3cdDeprAllw	methodOfDepreciation	Added	"WDV" and "SLM"



				have been added
5.	AddressDetails	PinCode	Removed	Validation for PinCode has been removed
6.	Form3cdTaxDedCollect	TypeOfForm	Added	"26QE" and "26QF" have been added
7.	Form3cdAmtInadm40AType--> AddressDetails	PinCode	Removed	Validation for PinCode has been removed
8.	Form3cdChngMethAccValChange --> Form3cdChngMethAccValChangePK	IncreaseProfits	Modified	In clause 13 added Validation for increase in profit
9.	Form3cdChngMethAccVal --> Form3cdChngMethAccValPK	IncreaseProfits	Modified	In clause 13 added Validation for increase in profit
10.	Form3cdChngMethAccValChange --> Form3cdChngMethAccValChangePK	DecreaseProfits	Modified	In clause 14 added Validation for decrease in profit
11.	Form3cdChngMethAccVal --> Form3cdChngMethAccValPK	DecreaseProfits	Modified	In clause 14 added Validation for decrease in profit
12.	Form3cdChngMethAccValChange-->Form3cdChngMethAccValTotal	TotalIncProfit	Modified	In Clause 13 added validation for Total increase in profit
13.	Form3cdChngMethAccValChange-->Form3cdChngMethAccValTotal	TotalDecProfits	Modified	In Clause 13 added validation for Total decrease in profit
14.	Form3cdAmtNotCredit --> Form3cdAmtNotCreditPk	TypeOfAmt	Modified	In clause 16 added validation for "Type of amount"
15.	Form3cdDrawbackRefundetc	Amount	Modified	In clause 16 added validation for "Amount"
16.	NA	Form3cdAmtInadm40ASubClauseiia	Modified	In clause 21 added validation for Amount non-negative field
17.	NA	Form3cdAmtInasdm40ASubClauseiib	Modified	In clause 21 added validation for Amount non-negative field
18.	NA	Form3cdAmtInadm40ASubClauseiv	Modified	In clause 21 added validation for Amount non-negative field
19.	NA	Form3cdAmtInadm40ASubClausev	Modified	In clause 21 added validation for Amount non-negative field
20.	Form3cdExpOth --> Form3cdExpOthPK	Amount	Modified	In clause 21 added validation for "Amount"

21.	Form3cdSec69d	AmountBarrowed	Modified	In clause 30 added validation for "Amount borrowed"
22.	Form3cdSec69d	AmountDueIntrst	Modified	In clause 30 added validation for "Interest amount due"
23.	Form3cdSec69d	AmountRepaid	Modified	In clause 30 added validation for "Amount repaid"
24.	Form3cdIncurredExpenditure	Amt30PerEBITDA	Modified	In clause 30 added validation for "EBITDA"
25.	Form3cdPI	OpeningBalAmount	Modified	In clause 27 added validation for "Opening balance amount"
26.	Form3cdPI	CenvatAvailAmount	Modified	In clause 27 added validation for "Credit avail amount"
27.	Form3cdPI	CenvatUtilizedAmount	Modified	In clause 27 added validation for "Credit utilized amount"
28.	Form3cdPI	BalanceAmount	Modified	In clause 27 added validation for "balance amount"
29.	Form3cdBfIda	allnotSection115baa	Modified	In cluse 32 added validation for "Section 115baa"
30.	Form3cdBfIda	amtAdjusted	Modified	In clause 32 added validation for "Amount adjusted"
31.	Form3cdAccountingRatioCalculations --> PrevYrProfTurnOvr	GrosProfNumertr	Modified	In clause 40 added validation for "Gross profit"
32.	Form3cdAccountingRatioCalculations --> PrecPrevYrProfTurnOvr	GrosProfNumertr	Modified	In clause 40 added validation for "Gross profit"
33.	Form3cdAccountingRatioCalculations --> PrevYrProfTurnOvr	NetProfNumertr	Modified	In clause 40 added validation for "Net profit"
34.	Form3cdAccountingRatioCalculations --> PrecPrevYrProfTurnOvr	NetProfNumertr	Modified	In clause 40 added validation for "Net profit"
35.	Form3cdInadm-->Form3cdInadmType	Amount	Modified	In clause 22 added validation for "Amount"
36.	Form3cdUnpaidStrySec43b	Amount	Modified	In clause 26 added validation for "Amount"
37.	Form3cdUnpaidStrySec43b1	Amount	Modified	In clause 26 added validation for "Amount"
38.	Form3cdUnpaidStrySec43b2	Amount	Modified	In clause 26 added validation for "Amount"

39.	Form3cdUnpaidStrySec43b3	Amount	Modified	In clause 26 added validation for "Amount"
40.	Form3cdDebitPITotAllw	Total	Modified	In clause 19 added validation for "Total"
41.	Form3cdDeprAllw -->Additions	PurchaseOrSaleValue	Modified	In clause 18 added validation for "Purchase or sale value"
42.	Form3cdDeprAllw -->Deductions	PurchaseOrSaleValue	Modified	In clause 18 added validation for "Purchase or sale value"
43.	Form3cdDeprAllw	adjustmentwrittendown	Modified	In clause 18 added validation for "Adjusted Written down value"
44.	Form3cdDeprAllw	OpeningWDV	Modified	In clause 18 added validation for "Opening WDV"
45.	Form3cdDeprAllw	TotalPurchase	Modified	In clause 18 added validation for "Total Purchase"
46.	Form3cdDeprAllw	Lessthan180	Modified	In clause 18 added validation for "Less than 180"
47.	Form3cdDeprAllw	morethan180	Modified	In clause 18 added validation for "more than 180"
48.	Form3cdDeprAllw	TotalDeduction	Modified	In clause 18 added validation for "Total deduction"
49.	Form3cdDeprAllw	DepAllowable	Modified	In clause 18 added validation for "Depreciation Allowable"
50.	Form3cdDeprAllw	WrittenDownVal	Modified	In clause 18 added validation for "Written down value"
51.	Form3cdChngMethAccVal	Form3cdChngMethAccValPK	Modified	In clause 13 added validation for "change in the method of accounting employed"

## 2.7 Schema changes as on 28 June, 2023

**Table 7: 28 June, 2023 Changes**

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	Form3cdProfGainsPresum	Amount	Modified	In clause 12 added validation for "Amount" field to accept negative value
2	Form3cdChngMethAccValTotal	TotalNetProfit	Modified	In clause 13 added validation for "TotalNetProfit" field to accept negative value

## 2.8 Schema changes as on 4 July, 2023

**Table 8: 4 July, 2023 Changes**

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	Form3cdDeprAllw	TotalPurchaseValue	Modified	In clause 18 added validation for "TotalPurchaseValue" field to accept negative value
2	Form3cdDeprAllw --> Additions	TotalPurchaseValue	Modified	In clause 18 added validation for "TotalPurchaseValue" field to accept negative value
3	Form3cdAccounting RatioCalculations --> PrevYrProfTurnOvr	GrosProfNumertr	Modified	In clause 40 added validation for "GrosProfNumertr" field to accept negative value
4	Form3cdAccounting RatioCalculations --> PrecPrevYrProfTurn Ovr	GrosProfNumertr	Modified	In clause 40 added validation for "GrosProfNumertr" field to accept negative value
5	Form3cdAccounting RatioCalculations --> PrevYrProfTurnOvr	NetProfNumertr	Modified	In clause 40 added validation for "NetProfNumertr" field to accept negative value
6	Form3cdAccounting RatioCalculations --> PrecPrevYrProfTurn Ovr	NetProfNumertr	Modified	In clause 40 added validation for "NetProfNumertr" field to accept negative value