



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

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Revision Details

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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	RealizationPeriodDuring Year	Removed	Field is removed
4.	DepreciationDetailRate45	HalfRateDeprAmt	Removed	Field is removed
5.	DepreciationDetailRate45	DepreciationAtHalfRate	Removed	Field is removed
6.	DepreciationDetailRate45	AddInDeprDuringYearAd ditions	Removed	Field is removed
7.	AmtUs43BPyNowAll	SumPayaleLoanBrToFinC omp	Added	Field is added
8.	ScheduleMATC	UtilMATCredAvl	Modified	Max items has been increased to 13
9.	SchedulePTITType	CurrYrLossShareByInvst Fund	Modified	Made non-negative
10.	SchedulePTITType	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 202021
26.	LiableSec44AAflg	Default	Added	Default value "N" is added to make it in align with AY 202021
27.	LiableSec44ABflg	Default	Added	Default value "N" is added to make it in align with AY 202021
28.	AuditedSection	Default	Added	Default value "select" is added to make it in align with AY 202021
29.	PubSectCompUs2_36Aflg	Default	Added	Default value "N" is added to make it in align with AY 202021
30.	RBICompFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
31.	CompLes40PercSharGovRBIFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
32.	BankCompUs5Flg	Default	Added	Default value "N" is added to make it in align with AY 202021
33.	SchedBankOfRBIActFlg	Default	Added	Default value "N" is added to make it in align with AY 202021

34.	CompWithIRDARegisterFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
35.	NonBankFIICompFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
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 202021
38.	BankDtlsFlag	Default	Added	Default value "Y" is added to make in align with AY 202021
39.	ifLetOut	Default	Added	Default value "Y" is added to make in align with AY 202021
40.	UseForRefund	Default	Added	Default value "false" is added to make in align with AY 202021
41.	SplRatePercent	Default	Added	Default value of "1" is added to make in align with AY 202021
42.	IncDclrdUs	Default	Added	Default value "N" is added to make it in align with AY 202021
43.	MethodOfAcct	Default	Added	Default value "MERC" is added in "String" to make it in align with AY 202021
44.	ChangeInAcctMethFlg	Default	Added	Default value "N" is added to make it in align with AY 202021

45.	ValRawMaterial	Default	Added	Default value "1" is added to make it in align with AY 202021
46.	ValFinishedGoods	Default	Added	Default value "1" is added to make it in align with AY 202021
47.	ChngStockValMetFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
48.	ScheduleTPSAFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
49.	AssetOutsideIndiaFlg	Default	Added	Default value "NO" is added to make it in align with AY 202021
50.	PLAcntPrepSchedVICompAct	Default	Added	Default value "1" is added to make it in align with AY 202021
51.	PLAcntPrepAsperAGM	Default	Added	Default value "1" is added to make it in align with AY 202021
52.	-	Default	Added	Default value "0" is added at 1203 places as required
53.	TaxPayableOnTI	Surcharge25ofSIBeforeMarginal	Removed	Removed as it is not required in ITR 6
54.	TaxPayableOnTI	SurchargeOnTaxPayableBeforeMarginal	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.	TrnsflmmbIPrprtyDtIs	PinCode	Modified	Made non-mandatory
2.	TrnsflmmbIPrprtyDtIs	ZipCode	Added	New field has been inserted and made non-mandatory
3.	TrnsflmmbIPrprtyDtIs	CountryCode	Added	New field has been inserted and made non-mandatory
4.	TrnsflmmbIPrprtyDtIs	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.	OthersGrossDtIs	SourceDescription	Added	New Enum "5AD1IBd" has been inserted under "OthersGrossDtIs" ⑦ "SourceDescription" ⑦ "enum" Source description also updated accordingly
10.	OthersGrossDtIs	SourceDescription	Added	New Enum "5AD1IB" has been inserted under "OthersGrossDtIs" ⑦ "SourceDescription" ⑦ "enum" Source description also updated accordingly
11.	PTIOthersGrossDtIs	SourceDescription	Added	New Enum "PTI_5AD1IBd" has been inserted under "PTIOthersGrossDtIs" ⑦ "SourceDescription" ⑦ "enum" Source description also updated accordingly

12.	PTIOthersGrossDtls	SourceDescription	Added	New Enum “PTI_5AD1IB” has been inserted under “PTIOthersGrossDtls” ⑦ “SourceDescription” ⑦ “enum” Source description also updated accordingly
13.	NRIDTAADtlsSchOS	SecITAct	Added	New Enum “5AD1IBd” has been inserted under “NRIDTAADtlsSchOS” ⑦ “SecITAct” ⑦ “enum” “description” also updated accordingly
14.	NRIDTAADtlsSchOS	SecITAct	Added	New Enum “5AD1IB” has been inserted under “NRIDTAADtlsSchOS” ⑦ “SecITAct” ⑦ “enum” “description” also updated accordingly
15.	NRIDTAADtlsSchOS	SecITAct	Added	New Enum “PTI_5AD1IBd” has been inserted under “NRIDTAADtlsSchOS” ⑦ “SecITAct” ⑦ “enum” “description” also updated accordingly
16.	NRIDTAADtlsSchOS	SecITAct	Added	New Enum “PTI_5AD1IB” has been inserted under “NRIDTAADtlsSchOS” ⑦ “SecITAct” ⑦ “enum” “description” also updated accordingly
17.	SplCodeRateTax	SecCode	Added	New Enum “5AD1IBd” has been inserted under “SplCodeRateTax” ⑦ “SecCode” ⑦ “enum” “description” also updated accordingly
18.	SplCodeRateTax	SecCode	Added	New Enum “5AD1IB” has been inserted under “SplCodeRateTax” ⑦ “SecCode” ⑦ “enum” “description” also updated accordingly

19.	SplCodeRateTax	SecCode	Added	New Enum “PTI_5AD1IBd” has been inserted under “SplCodeRateTax” ⑦ “SecCode” ⑦ “enum” “description” also updated accordingly
20.	SplCodeRateTax	SecCode	Added	New Enum “PTI_5AD1IB” has been inserted under “SplCodeRateTax” ⑦ “SecCode” ⑦ “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

2.7 Schema changes as on 26th August, 2025 to the Original Schema released on 07th June, 2021

Table 7: 26th August, 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PartA_139_8A	UpdatedReturnDuringPeriod	Enum Addition	Enum added to extend filing for two more years
2.	PartA_139_8A	UnabsorbedDepreciationYear	Enum Addition	Enum added to extend filing for two more years