Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2021-22 - ITR 2 - Schema Change Document

Version 1.6
29th July 2025

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Document Revision List

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

Version Number: 1.6

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.6	29 July 2025	Refer Section 2.6	10
1.5	23 September 2022	Refer Section 2.5	9
1.4	20 July, 2022	Refer Section 2.4	9
1.3	08 July, 2022	Refer Section 2.3	8
1.2	26 October, 2021	Refer Section 2.2	8
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	SaleofLandBuildDtls	ImproveDate	Removed	Field has been removed under Short term capital gains
4	SaleofLandBuildDtls	AquisitCostIndex	Added	New Field has been added under Long term capital gains and made mandatory
5	SaleofLandBuildDtls	DeductSec48	Removed	Tag has been removed under Long term capital gains
6	SaleofLandBuildDtls	ImproveCost	Modified	Made mandatory under Long term capital gains
7	DeductSec48	TotalImproveCost	Removed	Field has been removed under "DeductSec48"
8	SaleofLandBuildDtls	CostOfImprovements	Modified	Tag has been added under Long term capital gains and removed under "DeductSec48"
9	DeductSec48	ImproveCost	Modified	Made mandatory
10	ScheduleAMTC	ScheduleAMTCDtls	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 202021
45	AssetOutIndiaFlag	Default	Added	Default value "NO" is added to make in align with AY 202021
46	BankDtlsFlag	Default	Added	Default value "Y" is added to make in align with AY 202021
47	ifLetOut	Default	Added	Default value "Y" is added to make in align with AY 202021
48	UseForRefund	Default	Added	Default value "false" is added to make in align with AY 202021
49	SplRatePercent	Default	Added	Default value of "1" is added to make in align with AY 202021
50	PhoneNo	Default	Added	Default value is "0" is added in "String" to make it in align with AY 2020-21
51	-	Default	Added	Default value "0" is added at 276 places as required to make in align with AY 2020-21

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.	TrnsfImmblPrprtyDtls	PinCode	Modified	Made non-mandatory
3.	TrnsfImmblPrprtyDtls	ZipCode	Added	New field has been inserted
4.	TrnsfImmblPrprtyDtls	CountryCode	Added	New field has been inserted
5.	TrnsfImmblPrprtyDtls	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.	Schedule112A115ADType	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	FairMktValuePerShare u nit	Modification	"FairMktValuePerShareunit " -- maximum field updated
10.	Schedule112A115A D 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

2.6 Schema changes as on 29th July, 2025 to the Original Schema released on 17th May, 2021

Table 6: 29th July, 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PartA_GEN1	AadhaarEnrolmentId	Tag Deleted	Aadhar enrolment tag is removed.
2.	PartA_139_8A	AadhaarEnrolmentId	Tag Deleted	Aadhar enrolment tag is removed.
3.	PartA_139_8A	UpdatedReturnDuringPeriod	Enum Addition	Enum added to extend filing for two more years
4.	PartA_139_8A	UnabsorbedDepreciationYear	Enum Addition	Enum added to extend filing for two more years