



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2022-23 - ITR 3 - Schema Change Document

Version 1.3
14th August 2025

Directorate of Income Tax (Systems)
E-2, A.R.A. Centre, Ground Floor
Jhandewalan Extension
New Delhi – 110055

Document Revision List

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

version Number: 1.3

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.3	14 August, 2025	Refer Section 2.3	6
1.2	01 January, 2023	Refer Section 2.2	6
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 nonmandatory
2.	AuditDetails	OthAuditDtIs	Modified	Field is removed from “Required” and made nonmandatory
3.	AuditReportDetails	AuditReportAct	Modified	Field is removed from “Required” and made nonmandatory
4.	AuditReportDetails	AuditedSection	Modified	Field is removed from “Required” and made nonmandatory
5.	AuditReportDetails	OthAuditDtIsOthThanITAct	Modified	Field is removed from “Required” and made nonmandatory

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.

2.3 Schema changes as on 14th August 2025 to the Last Schema released on 1st January 2023

Table 3: 14 August 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
5.	PartA_139_8A	ReturnFiledEffectFlg	Tag name updated	Changed to RevisedReturnFile
6.	PartA_139_8A	ReturnType	Tag Deleted	Replace with new tag "UpdatedReturnFile"
7.	PartA_139_8A	UpdatedReturnFile	Tag Added	Tag Added