Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2023-24 - ITR 1 - Schema Change Document

Version 1.2
16 October 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 1 Schema Changes for AY 2023-24

Version Number: 1.2

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.2	16th October, 2025	Refer Section 2.2	6
1.1	1st January, 2024	Refer Section 2.1	5
1.0	12th April, 2023	Initial Release	NA

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1. Purpose

The purpose of this document is to track the changes done in ITR 1 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 2023-24.

2.1 Schema changes as on 01st January, 2024 to the Original Schema released on 12th April, 2023

Table 1: 01 January, 2024 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.	ITR1	PartA_139_8A	Added	New schedule "PartA_139_8A" is added in definions and applicable fields are added inside "PartA_139_8A" as per nofied form
3.	ITR1	PartB-ATI	Added	New schedule "PartB-ATI" is added in definions and applicable fields are added inside "PartB-ATI" as per nofied form

2.2 Schema changes as on 16th October, 2025 to the Last Schema released on 01st January, 2024

Table 2: 16 October, 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PersonalInfo	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