



**Income Tax Department**  
Government of India

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

## **AY 2023-24 - ITR 4 - Schema Change Document**

**Version 1.2  
16<sup>th</sup> October 2025**

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e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

## Document Revision List

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**Document Name:** ITR 4 Schema Changes for AY 2023-24

version Number: 1.2

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.2	16 <sup>th</sup> October, 2025	Refer Section 2.2	5
1.1	01 <sup>st</sup> January, 2024	Refer Section 2.1	5
1.0	12 <sup>th</sup> April, 2023	Initial Release	NA

## Contents

1. Purpose.....	5
2. Release changes .....	5
2.1. Schema changes as on 01 <sup>st</sup> January, 2024 to the Original Schema released on 12 <sup>th</sup> April, 2023.....	5
2.2. Schema changes as on 16 <sup>th</sup> October, 2025 to the Last Schema released on 01 <sup>st</sup> January, 2024 .....	5

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## List of Tables

---

Table 1: 01 January, 2024 Changes .....	5
Table 2: 16 October, 2025 Changes .....	5

## 1. Purpose

The purpose of this document is to track the changes done in ITR 4 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 01<sup>st</sup> January 2024 to the Original Schema released on 12<sup>th</sup> 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.	ITR4	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.	ITR4	PartB-ATI	Added	New schedule “PartB-ATI” is added in definitions and applicable fields are added inside “PartB-ATI” as per notified form

### 2.2 Schema changes as on 16<sup>th</sup> October 2025 to the Last Schema released on 01<sup>st</sup> 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