Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2023-24 - ITR 5 - Schema Change Document

Version 1.3
16th October 2025

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Document Revision List

Document Name: ITR 5 Schema Changes for AY 2023-24

version Number: 1.3

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.3	16th October 2025	Refer Section 2.3	6
1.2	1st January, 2024	Refer Section 2.2	6
1.1	14th June, 2023	Refer Section 2.1	5
1.0	20th April, 2023	Initial Release	NA

Contents

List of Tables

1. Purpose

The purpose of this document is to track the changes done in ITR 5 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 14th June, 2023 to the Original Schema released on 20th April, 2023

Table 1: 14 June, 2023 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	ScheduleAMTC	ScheduleAMTCDtls	Updated	Max Items updated to 12
2.	ScheduleCG	ImproveDate	Added	"2022-23" Enum added
3.	Schedule 10AA	AssmtYrUnit	Removed	"2001-02", "2002-03", "2003-04", "2004-05", "2005-06" Enums Removed
4.	Verification	Declaration	Added	Date is added and made mandatory field
5.	LongTermCapGain	TotalLTCG	Added	Minimum and Maximum been added to accept negative value
6.	Address AddressDetail AddressDetailWithZipCode DebitsToPL TrnsfImmblPrprtyDtls ExcNetAgriIncDtls AddressDetail80G	PinCode	Modified	Minimum and Maximum has been added
7.	ScheduleCYLA	CYLAEditFlag	Modified	Made Non-mandatory
8.	ScheduleBFLA	BFLAEditFlag	Modified	Made Non-mandatory
9.	CarryFwdLossDetail	TotalHPPTILossCF, TotalSTCGPTILossCF, TotalLTCGPTILossCF	Modified	Made Non-mandatory
10	LossSummaryDetail	TotalHPPTILossCF, TotalSTCGPTILossCF, TotalLTCGPTILossCF	Modified	Made Non-mandatory

2.2 Schema changes as on 01st January, 2024 to the Last Schema released on 14th June, 2023

Table 2: 01 January, 2024 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.	ITR5	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.	ITR5	PartB-ATI	Added	New schedule "PartB-ATI" is added in definitions and applicable fields are added inside "PartB-ATI" as per notified form

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

Table 3: 16 October 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PartnerOrMemberInfo	AadhaarEnrolmentId	Tag Deleted	Aadhar enrolment tag is removed.
2.	PartA_139_8A	UpdatedReturnDuringPeriod	Enum Addition	Enum added to extend filing for two more years
3.	PartA_139_8A	UnabsorbedDepreciationYear	Enum Addition	Enum added to extend filing for two more years
4.	PartA_139_8A	ReturnFiledEffectFlg	Tag name updated	Changed to RevisedReturnFile
5.	PartA_139_8A	ReturnType	Tag Deleted	Replace with new tag "UpdatedReturnFile"
6.	PartA_139_8A	UpdatedReturnFile	Tag Added	Tag Added