



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2025-26 - ITR 3 - Schema Change Document

Version 1.3
01 January 2026

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Document Revision List

Document Name: 'ITR 3 Schema Changes for AY 2025-26'

Version Number: 1.3

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.3	01 January, 2026	Refer Section 2.3	6
1.2	23 December, 2025	Refer Section 2.2	5
1.1	30 July,2025	Refer Section 2.1	5
1.0	11 July,2025	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 2025-26.

2.1 Schema changes as on 30th July, 2025 to the Original Schema released on 11th July, 2025

Table 1: 30 July, 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	AllwncExemptUs10	SalNatureDesc	Modified	Description Updated
2.	NatureOfSalary	NatureDesc	Modified	Description Updated
3.	Schedule80U	NatureOfDisability	Modified	Description Updated
4.	UsrDeductUndChapVIA	PRANNum	Modified	Length Updated
5.	SplCodeRateTax	SecCode	Modified	Enum Updated

2.2 Schema changes as on 23rd December, 2025 to the Last Schema released on 30th July, 2025

Table 2: 23 December, 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	SlumpSaleInStcg	NetWorthOfDivision	Modified	Minimum Updated
2.	SlumpSaleInLtcg_BE	NetWorthOfDivision	Modified	Minimum Updated
3.	SlumpSaleInLtcg	NetWorthOfDivision	Modified	Minimum Updated

2.3 Schema changes as on 01st January, 2026 to the Last Schema released on 23rd December, 2025

Table 3: 01 January, 2026 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