



**Income Tax Department**  
Government of India

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

## **AY 2022-23 - ITR 3 - Schema Change Document**

**Version 1.4**  
**16<sup>th</sup> June 2026**

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: 1.4

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.4	16 June, 2026	Refer Section 2.4	7
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

---

## Contents

1. Purpose .....	5
2. Release changes .....	5
2.1. Schema changes as on 18 <sup>th</sup> May, 2022 to the Original Schema released on 04 <sup>th</sup> April, 2022.....	5
2.2. Schema changes as on 01 <sup>st</sup> January, 2023 to the Last Schema released on 18 <sup>th</sup> May, 2022 .....	6
2.3. Schema changes as on 14 <sup>th</sup> August, 2025 to the Original Schema released on 01 <sup>st</sup> January, 2023.....	6
2.4. Schema changes as on 16 <sup>th</sup> June, 2026 to the Original Schema released on 04 <sup>th</sup> April, 2022 .....	7

---

## List of Tables

---

Table 1: 18 May, 2022 Changes .....	5
Table 2: 01 January, 2023 Changes .....	6
Table 3: 14 August, 2025 Changes .....	6
Table 4: 16 June, 2026 Changes .....	7

## 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 <b>“Required”</b> and made nonmandatory
2.	AuditDetails	OthAuditDtIs	Modified	Field is removed from <b>“Required”</b> and made nonmandatory
3.	AuditReportDetails	AuditReportAct	Modified	Field is removed from <b>“Required”</b> and made nonmandatory
4.	AuditReportDetails	AuditedSection	Modified	Field is removed from <b>“Required”</b> and made nonmandatory
5.	AuditReportDetails	OthAuditDtIsOthThanITAct	Modified	Field is removed from <b>“Required”</b> and made nonmandatory

## 2.2 Schema changes as on 1<sup>st</sup> January 2023 to the Last Schema released on 18<sup>th</sup> 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 14<sup>th</sup> 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

## 2.4 Schema changes as on 16<sup>th</sup> June, 2026 to the Original Schema released on 04<sup>th</sup> April, 2022

**Table 4: 16 June, 2026 Changes**

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PartA_139_8A	ReasonsForUpdatingIncome	Enum Addition	New enums addition
2.	PartA_139_8A	DateofNotice	Tag Added	New Field added
3.	PartA_139_8A	DIN	Tag Added	New Field added
4.	PartB-ATI	LatestTotInc	Minimum Updated	Minimum updated to Accept negative values
5.	PartB-ATI	UpdatedTotInc	Minimum Updated	Minimum updated to Accept negative values