



**Income Tax Department**  
Government of India

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

## **AY 2022-23 - ITR 7 - Schema Change Document**

**Version 1.8**  
**16<sup>th</sup> June 2026**

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## Document Revision List

**Document Name:** ITR 7 Schema Changes for AY 2022-23

version Number: 1.8

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.8	16 Jun 2026	Refer Section 2.8	8
1.7	28 Aug 2025	Refer Section 2.7	7
1.6	01 Jan 2023	Refer Section 2.6	7
1.5	03 Oct 2022	Refer Section 2.5	6
1.4	22 Sep 2022	Refer Section 2.4	6
1.3	27 Aug 2022	Refer Section 2.3	6
1.2	18 Aug 2022	Refer Section 2.2	5
1.1	6 July 2022	Refer Section 2.1	5
1.0	20 May 2022	Initial Release	NA

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## 1. Purpose

The purpose of this document is to track the changes done in ITR 7 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 6th July, 2022 to the Original Schema released on 20th May, 2022

**Table 1: 6th July, 2022 Changes**

Sl.No	JSON Root Element	JSON Element Name	Change	Change Description
1.	TaxPayment	SrInoOfChain	Modified	Changed from String to Integer in Schedule IT
2.	DepositofTaxAcclncDtIs	SrInoOfChain	Modified	Changed from String to Integer in Schedule 115TD
3.	NRITaxUsDTAALtcgType	ItemNoIncl	Modified	Enums updated
4.	UnutilizedCgPrvYr	PrvYrInWhichAsstTrnsfrd	Modified	Enums updated to add 2019-20
5.	ApplicationOfFunds	TotalInvstmntUS11_5	Added	New Field added and made it mandatory

### 2.2 Schema changes as on 18th August, 2022 to the Original Schema released on 20th May, 2022

**Table 2: 18th August, 2022 Changes**

Sl.No	JSON Root Element	JSON Element Name	Change	Change Description
1	CurrentAssetsLoanAdv	NetCurrAssets	Modified	Minimum value removed
2	IncOthThanOwnRaceHorse	IncomeDisallowanceSec10	Deleted	Extra Tag removed

## 2.3 Schema changes as on 27th August, 2022 to the Original Schema released on 20th May, 2022

**Table 3: 27th August, 2023 Changes**

SI.No	JSON Root Element	JSON Element Name	Change	Change Description
1	OtherDetailsFor7	ChangeInActivitiesDuring Yr	Modified	Made non mandatory and Default as No removed
2	IncSpecifiedBusiness	ProfitLossSpecifiedBusFinal	Modified	Minimum value Removed

## 2.4 Schema changes as on 22nd September, 2022 to the Original Schema released on 20th May, 2022

**Table 4: 22nd September, 2023 Changes**

SI.No	JSON Root Element	JSON Element Name	Change	Change Description
1	CorpScheduleBP	ExpDebToPLOthHeadsInc	Modified	Tag has been updated in place of "ExpDebToPLOthHeads"
2	LiabileAnyOthThnINTAct Details	AuditedAct	Modified	2 Additional dropdowns added and Enums updated accordingly
3	ScheduleJUs11_5DtIs	DateOfInvestment	Modified	Made non mandatory
4	ScheduleCYLA	IncOSDTAA	Deleted	Extra Tag removed

## 2.5 Schema changes as on 03rd October, 2022 to the Original Schema released on 20th May, 2022

**Table 5: 03rd October, 2025 Changes**

SI.No	JSON Root Element	JSON Element Name	Change	Change Description
1	SourcesOfFund	<ul style="list-style-type: none"> <li>• TotalOtherReserve</li> <li>• TotalFund</li> <li>• TotSourceFund</li> <li>• OtherReserveAmount</li> </ul>	Modified	Minimum value Removed
1	ApplicationOfFunds	<ul style="list-style-type: none"> <li>• TotalApplicationOfFunds</li> </ul>	Modified	Minimum value Removed

## 2.6 Schema changes as on 01st January, 2023 to the Original Schema released on 3rd October, 2022

Table 6: 01st January, 2023 Changes

Sl.No	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.	ITR7	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.	ITR7	PartB-ATI	Added	New schedule "PartB-ATI" is added in definitions and applicable fields are added inside "PartB-ATI" as per notified form

## 2.7 Schema changes as on 28th August, 2025 to the Original Schema released on 3rd October, 2022

Table 7: 28th August, 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PartA_139_8A	UpdatedReturnDuringPeriod	Enum Addition	Enum added to extend filing for two more years
2.	PartnerOrMemberInfo	AadhaarEnrolmentId	Tag Deleted	Aadhar enrolment tag is removed.
3.	ContributionUs13_3bDtls	AadhaarEnrolmentId	Tag Deleted	Aadhar enrolment tag is removed.
4.	ContributionHUFDTls	AadhaarEnrolmentId	Tag Deleted	Aadhar enrolment tag is removed.

## 2.8 Schema changes as on 16th June, 2026 to the Original Schema released on 3rd October, 2022

**Table 8: 16th 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