



**Income Tax Department**  
Government of India

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

## **AY 2026-27 - ITR 3 - Schema Change Document**

**Version 1.1**  
**30 June 2026**

Directorate of Income Tax (Systems)  
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Jhandewalan Extension  
New Delhi – 110055

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## Document Revision List

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**Document Name:** 'ITR 3 Schema Changes for AY 2026-27'

Version Number: 1.1

### Revision Details

| Version No. | Revision Date | Revision Description | Page Number |
|-------------|---------------|----------------------|-------------|
| 1.1         | 30 June,2026  | Refer Section 2.1    | 5           |
| 1.0         | 18 June,2026  | 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 2026-27.

### 2.1 Schema changes as on 30th June 2026 to the Original Schema released on 18th June, 2026

**Table 1: 30 June, 2026  
Changes**

| S.N | JSON Root Element | JSON Element Name | Change   | Change Description           |
|-----|-------------------|-------------------|----------|------------------------------|
| 1.  | ScheduleTDS2      | TDSSection        | Modified | Description and Enum Updated |
| 2.  | ScheduleTDS3      | TDSSection        | Modified | Description and Enum Updated |