



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2023-24 - ITR 3 - Schema Change Document

Version 1.4
20th August 2026

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Document Revision List

Document Name: ITR 3 Schema Changes for AY 2023-24

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Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.4	20 August, 2026	Refer Section 2.4	7
1.3	16 October, 2025	Refer Section 2.3	6
1.2	01 January, 2024	Refer Section 2.2	6
1.1	22 June, 2023	Refer Section 2.1	5
1.0	14 April, 2023	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 2023-24.

2.1 Schema changes as on 22nd June 2023 to the Original Schema released on 14th April 2023

Table 1: 22 June, 2023 Changes

S.N	JSON Root Element	JSON Element		Change Description
		Name	Change	
1.	Part A_BS	Advances	Attribute update	Attribute updated to restrict additional items
2.	TCS	TCSCurrFYDtIs	Attribute update	Attribute updated to restrict additional items
3.	TCS	TCSClaimedThisYearDtIs	Attribute update	Attribute updated to restrict additional items
4.	Verification	Date	Added	Mandatory field is added
5.	Verification	Place	Added	Mandatory field is added
6.	ScheduleESOP	TotalTaxAttributedAmt21	Added	Field is added
7.	ScheduleESOP	TotalTaxAttributedAmt22	Added	Field is added

2.2 Schema changes as on 1st January 2024 to the Last Schema released on 22nd June 2023

Table 2: 01 January, 2024 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	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

2.3 Schema changes as on 16th October 2025 to the Last Schema released on 1st January 2024

Table 3: 16 October, 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 20th August, 2026 to the Last Schema released on 16th October 2025

Table 4: 20 August, 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