



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2024-25 - ITR 3 - Schema Change Document

Version 1.4
10 September 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 2024-25'

Version Number: 1.4

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.4	10 September, 2026	Refer Section 2.4	6
1.3	04 November, 2025	Refer Section 2.3	6
1.2	16 January, 2025	Refer Section 2.2	5
1.1	05 July,2024	Refer Section 2.1	5
1.0	09 May,2024	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 2024-25.

2.1 Schema changes as on 05th July, 2024 to the Original Schema released on 09th May, 2024

Table 1: 05 July, 2024 Changes

S.No	JSON Root Element	JSON Element Name	Change	Change Description
1.	TaxPayableOnTI	Rebate87A	Modified	Maximum declaration is removed.

2.2 Schema changes as on 16th January, 2025 to the Last Schema released on 05th July, 2024

Table 2: 16 January, 2025 Changes

S.No	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
4.	ITR3	CountryCode	Modified	Enum is modified for Malawi as "265"

2.3 Schema changes as on 04th November, 2025 to the Last Schema released on 16th January, 2025

Table 3: 04 November, 2025 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	PersonalInfo	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 10th September, 2026 to the Last Schema released on 04th November, 2025

Table 4: 10 September, 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