



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2024-25 - ITR 5 - Schema Change Document

Version 1.3
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 5 Schema Changes for AY 2024-25'

Version Number: 1.3

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.3	10 September, 2026	Refer Section 2.3	6
1.2	04 November, 2025	Refer Section 2.2	5
1.1	01 January, 2025	Refer Section 2.1	5
1.0	31 May,2024	Initial Release	NA

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1. Purpose

The purpose of this document is to track the changes done in ITR 5 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 01st January, 2025 to the Original Schema released on 31st May, 2024

Table 1: 01 January, 2025 Changes

S.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.	ITR5	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.	ITR5	PartB-ATI	Added	New schedule "PartB-ATI" is added in definitions and applicable fields are added inside "PartB-ATI" as per notified form

2.2 Schema changes as on 04th November, 2025 to the Last Schema released on 01st January, 2025

Table 2: 04 November, 2025 Changes

S.No	JSON Root Element	JSON Element Name	Change	Change Description
1.	PartnerOrMemberInfo	AadhaarEnrolmentId	Tag Deleted	Aadhar enrolment tag is removed.
2.	PartA_139_8A	UpdatedReturnDuringPeriod	Enum Addition	Enum added to extend filing for two more years
3.	PartA_139_8A	UnabsorbedDepreciationYear	Enum Addition	Enum added to extend filing for two more years
4.	PartA_139_8A	ReturnFiledEffectFlg	Tag name updated	Changed to RevisedReturnFile
5.	PartA_139_8A	ReturnType	Tag Deleted	Replace with new tag "UpdatedReturnFile"
6.	PartA_139_8A	UpdatedReturnFile	Tag Added	Tag Added

2.3 Schema changes as on 10th September, 2026 to the Last Schema released on 04th November, 2025

Table 3: 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