



**Income Tax Department**  
Government of India

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

## **AY 2023-24 - ITR 3 - Schema Change Document**

**Version 1.2**  
**1 January 2024**

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## Document Revision List

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

Version Number: 1.2

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.2	1 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 production release of version 1.0 schema for AY2023-24, dated 14<sup>th</sup> April, 2023.

### 2.1 Schema changes as on 22 June, 2023 to the Schema released on 14<sup>th</sup> April, 2023

**Table 1: 22 June, 2023 Changes**

S.N	JSON Root Element	JSON Element Name	Change	Change Description
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 1 January, 2024 to the Schema released on 20<sup>th</sup> June, 2023

**Table 2: 1st 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