



**Income Tax Department**  
Government of India

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

## **Form 3CD - Schema Change Document**

**Version 1.18**

**02<sup>nd</sup> April 2020**

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## Document Revision List

**Document Name:** 'Form 3CD Schema Changes'

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### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.18	02 April, 2020	Refer Section 2.17	21
1.17	05 November,2019	Refer Section 2.16	20
1.16	14 June,2019	Refer Section 2.15	20
1.15	16 November,2018	Refer Section 2.14	20
1.14	07 September,2018	Refer Section 2.13	18
1.13	01 September,2018	Refer Section 2.12	18
1.12	20 August,2018	Refer Section 2.11 (Table 12 added)	17
1.11	20 August,2018	Refer Section 2.11	9
1.10	1 August,2018	Refer Section 2.10	9
1.9	20 July, 2018	Refer Section 2.9	8
1.8	26 October, 2017	Refer Section 2.8	8
1.7	11 August, 2017	Refer Section 2.7	8
1.6	14 July, 2017	Refer Section 2.6	7
1.5	1 April, 2017	Refer Section 2.5	6
1.4	9 October, 2015	Refer Section 2.4	6
1.3	24 September, 2015	Refer Section 2.3	6
1.2	6 November, 2014	Refer Section 2.2	5
1.1	4 September, 2014	Refer Section 2.1	5
1.0	20 August, 2014	Initial Schema Release	NA

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## 1 Purpose

The purpose of this document is to track the changes done in Form 3CD Schema post first release.

## 2 Release changes

Below section describes the list of XML schema changes since the first production release of the schema.

### 2.1 Schema changes as on 4 September, 2014

**Table 1: 4 September, 2014 Changes**

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdFlags	Sec201_1A_206_C7	Modified	NA is added to the dropdown
2	Form3cdFlags	TaxPrescTime	Modified	NA is added to the dropdown
3	Form_Details	FormVer	Modified	Made to 1.1
4	Form3cdChapXVII	NatureOfPaymnt	Modified	Minlength 1 given
5	Form3cdAmtInadm40A	AddrDetail1	Modified	Minlength 1 given
6	Form3cdSec69d	AddrDetail1	Modified	Minlength 1 given
7	Form3cdProfGainsTaxSec41	NameOfParty	Modified	Removed minOccurs="0"
8	Form3cdBflDa	OrderNo	Modified	maxlenthgh made 50 chars

### 2.2 Schema changes as on 6 November, 2014

**Table 2: 6 November, 2014 Changes**

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdChapXVII	TAN	Modified	Allowing PAN Structure as well in this field
2	Form3cdTaxDedCollect	TAN	Modified	Allowing PAN Structure as well in this field
3	Form3cdTaxDedCollect	TypeOfForm	Modified	Drop down added "Form 26QB" option
4	Form3cdTradeRawProdDet	Unit	Modified	Allowing only drop down values rather than string length.

## 2.3 Schema change as on 24 September, 2015

**Table 3: 24 September, 2015 Change**

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdChapXVII	Sec	Modified	A New Section 194DA added in the drop-down.

## 2.4 Schema change as on 9 October, 2015

**Table 4: 9 October, 2015 Change**

S.N	XML Root Element	XML element name	Change	Change Description
1	OtherInformation1	FirmRegNum	Modified	Maximum Length changed to 8.

## 2.5 Schema changes as on 1 April, 2017

**Table 5: 1 April, 2017 Changes**

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdChngMethAccValChange	AccType	Added	New field inserted
2	Form3cdChngMethAccValChange	Icds	Added	New field inserted
3	Form3cdChngMethAccValChange	IncreaseProfits	Added	New field inserted
4	Form3cdChngMethAccValChange	DecreaseProfits	Added	New field inserted
5	Form3cdChngMethAccValChange	NetEffect	Added	New field inserted
6	Form3cdChngMethAccValChange	TotalIncProfit	Added	New field inserted
7	Form3cdChngMethAccValChange	TotalDecProfits	Added	New field inserted
8	Form3cdChngMethAccValChange	TotalNetProfit	Added	New field inserted
9	Form3cdDisclVal	AccType	Added	New field inserted
10	Form3cdDisclVal	Icds	Added	New field inserted
11	Form3cdDisclVal	Disclosure	Added	New field inserted

## 2.6 Schema changes as on 14 July, 2017

Table 6: 14 July, 2017 Changes

S.N	XML Root Element	XML element name	Change	Change Description
1	PartA	ClauseNo	Modified	Below drop down values are added (i) Clause 44AB(d) (ii) Clause 44AB(e) (iii) Third Proviso to Sec 44AB
2	Form3cdProfGain sPresum	SectionNo	Modified	Section 44ADA added in dropdown.
3	Form3cdDebitPIT otAllw	Section	Modified	Section 35ABA added in dropdown.
4	Form3cdUnpaidSt rySec43b	Section	Modified	Section 43B(g) added in dropdown.
5	Form3cdAmtSec2 69ssDetail	LoanDepChqDrftFl ag	Modified	Dropdown values modified as below (i) Cheque (ii) Bank draft (iii) Electronic clearing system
6	Form3cdAmtSec2 69ssDetail	LoanDepChqDrftTy pe	Added	New dropdown added as below. (i) Account payee cheque (ii) Account payee bank draft (iii) Other mode
7	Form3cdSec269S SDtIs	Form3cdSec269SS DtIs	Added	New Table is added
8	Form3cdSec269S SDtIs	ReceiverName	Added	New Field is added
9	Form3cdSec269S SDtIs	ReceiverAddress	Added	New Field is added
10	Form3cdSec269S SDtIs	ReceiverPanNo	Added	New Field is added
11	Form3cdSec269S SDtIs	AmtAccepted	Added	New Field is added
12	Form3cdSec269S SDtIs	OsAccPy	Added	New Field is added
13	Form3cdSec269S SDtIs	LoanDepChqDrftTy pe	Added	New Field is added
14	Form3cdAmtSec2 69tDetail	RepaymentChqDra ftFlag	Modified	Dropdown values modified as below (i) Cheque (ii) Bank draft (iii) Electronic clearing system
15	Form3cdAmtSec2 69tDetail	RepaymentChqDra ftType	Added	New dropdown added as below. (i) Account payee cheque (ii) Account payee bank draft (iii) Other mode
16	Form3cdSec269T DtIs	Form3cdSec269TD tIs	Added	New Table is added
17	Form3cdSec269T DtIs	DepositorName	Added	New Field is added

18	Form3cdSec269T DtIs	DepositorAddress	Added	New Field is added
19	Form3cdSec269T DtIs	DepositorPanNo	Added	New Field is added
20	Form3cdSec269T DtIs	AmtDeposit	Added	New Field is added
21	Form3cdSec269T NewDtIs	Form3cdSec269TNewDtIs	Added	New Table is added
22	Form3cdSec269T NewDtIs	DepositorName	Added	New Field is added
23	Form3cdSec269T NewDtIs	DepositorAddress	Added	New Field is added
24	Form3cdSec269T NewDtIs	DepositorPanNo	Added	New Field is added
25	Form3cdSec269T NewDtIs	AmtDeposit	Added	New Field is added
26	Form3cdChapVIa ChapIII	Section	Modified	New Dropdown added as below (i) Sec-80-IAC (ii) Sec-80-IBA
27	LoanPaymentCert	LoanPaymentCert	Removed	This Field is removed

### 2.7 Schema changes as on 11 August, 2017

Table 7: 11 August, 2017 Changes

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdAmtSec269ssDetail	LoanDepChqDrftFlag	Modified	"NO" is added in the dropdown.
2	Form3cdSec269SS DtIs	OsAccPy	Modified	"NO" is added in the dropdown.
3	Form3cdAmtSec269tDetail	RepaymentChqDrftFlag	Modified	"NO" is added in the dropdown.

### 2.8 Schema changes as on 26 October, 2017

Table 8: 26 October, 2017 Changes

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdDiscIValPK	Disclosure	Modified	Field length has been increased from "500" characters to "2000" characters

### 2.9 Schema changes as on 20 July, 2018

Table 9: 20 July, 2018 Changes

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdFirmAopDetailPK	FirmAopDesc	Modified	Dropdown options has been changed



2	Form3cdTaxDedCollect	TypeOfForm	New Dropdown option added	Section 26QC: 'Challan-cum-statement of deduction of tax under section 194-IB' added
3	Form3cdChapXVII	Sec	New Dropdown option added	section 194-IB: 'Payment of rent by certain individuals or Hindu undivided family' added

### 2.10 Schema changes as on 1 August, 2018

Table 10: 1 August, 2018 Changes

S.N	XML Root Element	XML element name	Change	Change Description
1	Form3cdDeprAllw	DescBlockAssets	Modified	Building @ 40% ' dropdown option added
2	Form3cdDeprAllw	RateOfDep	Modified	Allowing 40% depreciation rate

### 2.11 Schema changes as on 20 August, 2018

Table 11: 20 August, 2018 Changes

S.N	XML Root Element	XML element name	Change	Change Description
1	PartA	IndirectTaxFlag	Modified	Added GST option in dropdown
2	Form3cdFirmAopDetailPK	FirmAopDesc	Modified	Xml root element name has been modified
3	Form3cdFirmAopDetailPK	FirmAopPerc	Modified	Xml root element name has been modified

4	Form3cdFirmAopDetailPK	FirmAopDesc	Modified	Xml root element name has been modified
5	Form3cdFirmAopDetailPK	FirmAopBuss	Modified	Xml root element name has been modified
6	Form3cdFirmAopDetailPK	FirmAopDesc	Modified	Xml root element name has been modified
7	Form3cdDrawbackRefundetc	DescriptionOthers	Modified	Added GST option in dropdown
8	Form3cdDebitPITotAllw	Section	Modified	32AD option added in drop down in clause 19
9	Form3cdProfGainsTax	SectionNo	Modified	32AD option added in drop down in clause 24
10	Form3cdUnpaidStrySec43b	Section	Modified	Section 43B(g) - Indian railways for use of railway assets option added in clause 26
11	Form3cdUnpaidStrySec43b	Section	Modified	Section 43B(g) - Indian railways for use of railway assets option added in clause 26 B(a)
12	Form3cdSec92CE	ExcessRepatriatedAmt	Added	Table field for section 92CE in clause 30A(b)
13	Form3cdSec92CE	ImputedRepatriatedAmt	Added	Table field for section 92CE in clause 30A(b)

14	Form3cdSec92CE	ImputedInterestIncome	Added	Table field for section 92CE in clause 30A(b)
15	Form3cdSec92CE	ExpectedDate	Added	Table field for section 92CE in clause 30A(b)
16	Form3cdFlags	TransferPriceSection92CE	Added	Drop down for section 94B in clause 30B(a)
17	Form3cdIncurredExpenditure	NatureIncurredAmt	Added	Table field for section 94B in clause 30B(b)
18	Form3cdIncurredExpenditure	EBITDAAmt	Added	Table field for section 94B in clause 30B(b)
19	Form3cdIncurredExpenditure	Amt30PerEBITDA	Added	Table field for section 94B in clause 30B(b)
20	Form3cdIncurredExpenditure	Sec94BAAssmntYearBfwd	Added	Table field for section 94B in clause 30B(b)
21	Form3cdIncurredExpenditure	Sec94BAmtBFwd	Added	Table field for section 94B in clause 30B(b)
22	Form3cdIncurredExpenditure	Sec94BAAssmntYearCfwd	Added	Table field for section 94B in clause 30B(b)
23	Form3cdIncurredExpenditure	Sec94BAmtCFwd	Added	Table field for section 94B in clause 30B(b)

24	Form3cdFlags	IncurredExpenditure	Added	Drop down for section 96 in clause 30C(a)(This is a non mandatory filed and will be applicable w.e.f 1 <sup>st</sup> April,2019)
25	Form3cdImpermissibleSec96	NatureImpermissible	Added	Table field for section 96 in clause 30C(a) )(This is a non mandatory filed and will be applicable w.e.f 1 <sup>st</sup> April,2019)
26	Form3cdImpermissibleSec96	Others	Added	Table field for section 96 in clause 30C(b) )(This is a non mandatory filed and will be applicable w.e.f 1 <sup>st</sup> April,2019)
27	Form3cdImpermissibleSec96	InterestExp94BAmt	Added	Table field for section 96 in clause 30C(b) )(This is a non mandatory filed and will be applicable w.e.f 1 <sup>st</sup> April,2019)
28	Form3cdSec269ST31ba	NameOfPayer	Added	New field added for section269ST in clause 31ba
29	Form3cdSec269ST31ba	AddressOfPayer	Added	New field added for section269ST in clause 31ba
30	Form3cdSec269ST31ba	PANOfPayer	Added	New field added for section 269ST in clause 31ba
31	Form3cdSec269ST31ba	NatureOfTransaction	Added	New field added for section 269ST in clause 31ba
32	Form3cdSec269ST31ba	ReceiptAmount	Added	New field added for section 269ST in clause 31ba

33	Form3cdSec269ST31ba	ReceiptDate	Added	New field added for section 269ST in clause 31ba
34	Form3cdSec269ST31bb	NameOfPayer	Added	New field added for section 269ST in clause 31bb
35	Form3cdSec269ST31bb	AddressOfPayer	Added	New field added for section 269ST in clause 31bb
36	Form3cdSec269ST31bb	PANOfPayer	Added	New field added for section 269ST in clause 31bb
37	Form3cdSec269ST31bb	ReceiptAmount	Added	New field added for section 269ST in clause 31bb
38	Form3cdSec269ST31bc	NameOfPayee	Added	New field added for section 269ST in clause 31bc
39	Form3cdSec269ST31bc	AddressOfPayee	Added	New field added for section 269ST in clause 31bc
40	Form3cdSec269ST31bc	PANOfPayee	Added	New field added for section 269ST in clause 31bc
41	Form3cdSec269ST31bc	NatureOfTransaction	Added	New field added for section 269ST in clause 31bc
42	Form3cdSec269ST31bc	PaymentAmount	Added	New field added for section 269ST in clause 31bc

43	Form3cdSec269ST31bc	PaymentDate	Added	New field added for section 269ST in clause 31bc
44	Form3cdSec269ST31bd	NameOfPayee	Added	New field added for section 269ST in clause 31bd
45	Form3cdSec269ST31bd	AddressOfPayee	Added	New field added for section 269ST in clause 31bd
46	Form3cdSec269ST31bd	PANOfPayee	Added	New field added for section 269ST in clause 31bd
47	Form3cdSec269ST31bd	PaymentAmount	Added	New field added for section 269ST in clause 31bd
48	Form3cdTaxDedCollect	ListDetailsTransactions	Added	New field added for clause 34b
49	Form3cdFlags	ImpermissibleSec96	Added	New dropdown added for section 2(22)(e) at clause 36A
50	Form3cdNatureOfDividend	AmountRecieved	Added	New field added for section 2(22)(e) at clause 36A
51	Form3cdNatureOfDividend	ReceiptDate	Added	New field added for section 2(22)(e) at clause 36A
52	Form3cdRefundDmdPrevYr	NameOfTaxLaw	Modified	New option added 'GST' at clause 41

53	Form3cdFlags	FurnishStatement	Added	New drop down added for Form 61,61A&61B at clause 42
54	Form3cdFurnishStatemnt	EntityIdNumber	Added	New drop down added for Form 61,61A&61B at clause 42
55	Form3cdFurnishStatemnt	FormType	Added	New drop down added for Form 61,61A&61B at clause 42
56	Form3cdFurnishStatemnt	DueDateOfFurnish	Added	New drop down added for Form 61,61A&61B at clause 42
57	Form3cdFurnishStatemnt	DateOfFurnish	Added	New drop down added for Form 61,61A&61B at clause 42
58	Form3cdFurnishStatemnt	UnderSubSec286	Added	New drop down added for Form 61,61A&61B at clause 42
59	Form3cdFurnishStatemnt	ListOrTransactions	Added	New drop down added for Form 61,61A&61B at clause 42
60	Form3cdFlags	SubSec2Sec286	Added	New Drop down added for clause 43
61	Form3cdFurnishAltReportSec286	FurnishAltReport	Added	New Drop down added for clause 43
62	Form3cdFurnishAltReportSec286	NameOfParEntity	Added	New field added for clause 43

63	Form3cdFurnishAltReportSec286	NameOfAltEntity	Added	New field added for clause 43
64	Form3cdFurnishAltReportSec286	DateOfFurnish	Added	New field added for clause 43
65	Form3cdBreakUpGST	TotAmtExp	Added	New field added for disclosure of expenditure at clause 44. (This field will be applicable from 1 <sup>st</sup> April, 2019)
66	Form3cdBreakUpGST	GoodOrSerGST	Added	New field added for disclosure of expenditure at clause 44. (This field will be applicable from 1 <sup>st</sup> April, 2019)
67	Form3cdBreakUpGST	CompSchme	Added	New field added for disclosure of expenditure at clause 44. (This field will be applicable from 1 <sup>st</sup> April, 2019)
68	Form3cdBreakUpGST	OthRegEntities	Added	New field added for disclosure of expenditure at clause 44. (This field will be applicable from 1 <sup>st</sup> April, 2019)
69	Form3cdBreakUpGST	RegEntities	Added	New field added for disclosure of expenditure at clause 44. (This field will be applicable from 1 <sup>st</sup> April, 2019)
70	Form3cdBreakUpGST	ExpNonRegGST	Added	New field added for disclosure of expenditure at clause 44. (This field will be applicable from 1 <sup>st</sup> April, 2019)



Table 12: 20 August, 2018 additional Changes

S.No	XML Root Element	XML element name	Change	Change Description
1	Form3cdFlags	IncomeCluaseixofsub section2	Added	Clause 29A(a)added
2	Form3cdSec29IncOthe rSourcesAb	NatureOfIncome	Added	Table field 29A(b) added
3	Form3cdSec29IncOthe rSourcesAb	NatureAmount	Added	Table field 29A(b) added
4	Form3cdFlags	IncomeCluaseixofsub section2	Added	Clause 29B(a) added
5	Form3cdSec29IncOthe rSourcesBb	NatureOfIncome	Added	Table field 29B(b) added
6	Form3cdSec29IncOthe rSourcesBb	NatureAmount	Added	Table field 29B(b) added
7	ExpectedDate	ExpectedDate	Added	New field added for clause 43

## 2.12 Schema changes as on 01 September, 2018

Table 13: 01 September, 2018 Changes

S.No	XML Root Element	XML element name	Change	Change Description
1	Form3cdFlags	TransferPriceSection9 2CE	Modified	Revamped the tag
2	Form3cdFlags	IncurredExpenditure	Modified	Revamped the tag
3	Form3cdFlags	ImpermissibleSec96	Modified	Revamped the tag
4	Form3cdFlags	SubClauseeofClause2 2	Modified	Revamped the tag
5	Form3cdFurnishState mnt	EntityIdNumber	Modified	Modified the regex pattern as per new requirement

## 2.13 Schema changes as on 07 September, 2018

Table 14: 07 September, 2018 Changes

S.No	XML Root Element	XML element name	Change	Change Description
1	Form3cdSec269ST31ba	NameOfPayer	Modified	Validation minLength has been added
2	Form3cdSec269ST31ba	AddressOfPayer	Modified	Validation minLength has been added
3	Form3cdSec269ST31ba	NatureOfTransaction	Modified	Validation minLength has been added

4	Form3cdSec269ST31bb	NameOfPayer	Modified	Validation minLength has been added
5	Form3cdSec269ST31bb	AddressOfPayer	Modified	Validation minLength has been added
6	Form3cdSec269ST31bc	NameOfPayee	Modified	Validation minLength has been added
7	Form3cdSec269ST31bc	AddressOfPayee	Modified	Validation minLength has been added
8	Form3cdSec269ST31bc	NatureOfTransaction	Modified	Validation minLength has been added
9	Form3cdSec269ST31bd	NameOfPayee	Modified	Validation minLength has been added
10	Form3cdSec269ST31bd	AddressOfPayee	Modified	Validation minLength has been added
11	Form3cdSec29IncOther SourcesAb	NatureOfIncome	Modified	Validation minLength has been added
12	Form3cdSec29IncOther SourcesBb	NatureOfIncome	Modified	Validation minLength has been added
13	Form3cdSec92CE	UnderSec92CE	Modified	Validation minLength has been added

## 2.14 Schema changes as on 16 November, 2018

Table 15: 16 November, 2018 Changes

S.No	XML Root Element	XML element name	Change	Change Description
1	Form3cdDeprAllw	RateOfDep	Modified	Allowing value range from 0 to 100 fractionDigits upto 3

## 2.15 Schema changes as on 14 June, 2019

Table 16: 14 June, 2019 Changes

S.No	XML Root Element	XML element name	Change	Change Description
1	Form3cdChapVIaChap III	Section	Modified	Insertion of Section 80TTB & 80PA at Clause-33

## 2.16 Schema changes as on 05 November, 2019

Table 17: 05 November, 2019 Changes

S.No	XML Root Element	XML element name	Change	Change Description
1	Form3cdChapXVII	Sec	Modified	New Sections has been added
2	Declaration	StateCode	Modified	State 'Ladakh' added
3	PartA	StateCode	Modified	State 'Ladakh' added
4	Form3cdBooksOfAcclstAddress	StateCode	Modified	State 'Ladakh' added
5	Form3cdLandBuildProperty	StateCode	Modified	State 'Ladakh' added
6	Form3cdSec69d	StateCode	Modified	State 'Ladakh' added
7	OtherInformation1	StateCode	Modified	State 'Ladakh' added
8	Form3cdIncurredExpenditure	NatureIncurredAmt	Modified	minOccurs="0" added
9	Form3cdIncurredExpe	EBITDAAmt	Modified	minOccurs="0" added

	nditure			
10	Form3cdIncurredExpe nditure	Amt30PerEBITDA	Modified	minOccurs="0" added

### 2.17 Schema changes as on 02nd April, 2020

Table 18: 02 April, 2020 Changes

S.No	XML Root Element	XML element name	Change	Change Description
1	Form3cdChapVIaChap III	Section	Modified	New Drop Down values '80EEA' & '80EEB' are added
2	Form3cdChapXVII	Sec	Modified	New Drop Down values '194N' & '194M' are added.