



**Income Tax Department**  
Government of India

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

**Form 10B (A.Y. 2023-24  
onwards) - Schema Change  
Document  
Version 1.6  
31<sup>st</sup> March, 2026**

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## Document Revision List

**Document Name:** Form 10B (A.Y. 2023-24 onwards) Schema Changes

**Version Number:** 1.6

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.6	31 <sup>st</sup> March,2026	Refer Section 2.7	6
1.5	23rd December,2025	Refer Section 2.6	6
1.4	25th March,2025	Refer Section 2.5	5
1.3.1	10th September, 2024	Refer Section 2.4	5
1.3	13th August, 2024	Refer Section 2.3	5
1.2	29th March, 2024	Refer Section 2.2	4
1.1	12th October, 2023	Refer Section 2.1	3

### Contents

1	Purpose .....	3
2	Release changes .....	3
2.1	Schema changes as on 12th October, 2023 .....	3
2.2	Schema changes as on 29th March, 2024.....	4
2.3	Schema changes as on 13th August, 2024 .....	4
2.4	Schema changes as on 10th September, 2024 .....	5
2.5	Schema changes as on 25th March, 2025.....	5
2.6	Schema changes as on 23rd December, 2025 .....	6
2.7	Schema changes as on 31 <sup>st</sup> March, 2026 .....	6

### List of Tables

Table 1:	12 <sup>th</sup> October, 2023 Changes.....	3
Table 2:	29 <sup>th</sup> March, 2024 Changes .....	4
Table 3:	13 <sup>th</sup> August, 2024 Changes .....	4
Table 4:	10 <sup>th</sup> September, 2024 Changes.....	5
Table 5:	25 <sup>th</sup> March, 2025 Changes .....	5
Table 6:	23 <sup>rd</sup> December, 2025 Changes.....	6

Table 7: 31<sup>st</sup> March, 2026 Changes .....6

## 1 Purpose

The purpose of this document is to track the changes done in Form 10B (A.Y. 2023-24 onwards) Schema post first release.

## 2 Release changes

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

### 2.1 Schema changes as on 12th October, 2023

Table 1: 12th October , 2023 Changes

Sl.No.	JSON Root Element	JSON elementname	Change	Change Description
1	data	form10bnewProvisoSecA	Removed from "required"	Now Tag is not mandatory
2	data	form10bnewProvisoSecB	Removed from "required"	Now Tag is not mandatory
3	data	form10bnewProvisoSecC	Removed from "required"	Now Tag is not mandatory
4	data	form10bnewProvisoSecD	Removed from "required"	Now Tag is not mandatory
5	data	Form_Details\ schemaVersion	Change in "pattern"	Acceptable value is changed to "Ver1.1"
6	data	form10bnewCSVAccumulationDetails7\ form10bnewACDate	Removed from "required"	Now Tag is not mandatory
7	data	form10bnewAddress	Removed the "items" nesting	"\$ref" tag is moved out of "items" tag as it is not an array
8	data	form10bnewManagementDetailsA\ form10bnewMgmtAddressA	Removed the "items" nesting	"\$ref" tag is moved out of "items" tag as it is not an array
9	data	form10bnewManagementDetailsB\ form10bnewMgmtAddressB	Removed the "items" nesting	"\$ref" tag is moved out of "items" tag as it is not an array
10	data	form10bnewPersonReferredDetails\ form10bnewPersonReffredAddress	Removed the "items" nesting	"\$ref" tag is moved out of "items" tag as it is not an array
11	data	form10bnewCSV29	New Tag Added	New Tag added to save csv data of S.no 10(a)
12	data	form10bnewCSV30	New Tag Added	New Tag added to save csv data of S.no 10(b)
13	data	form10bnewCSV31	New Tag Added	New Tag added to save csv data of Point 41

## 2.2 Schema changes as on 29th March, 2024

Table 2: 29th March, 2024 Changes

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	data	form10bnewAssessmentYear	The value 2024 added to the enum	2024 year value added for AY2024-25
2	data	form10bnewPreviousYear	The value 2023 added to the enum	2023 year value added for AY2024-25
3	data\form10bnewCSVDetails1	form10bnewCorpusFinYear	The maximum value updated to 2024	2024 year value added for AY2024-25
4	data\form10bnewCSVLoanDetails3	form10bnewLBFinYear	The maximum value updated to 2024	2024 year value added for AY2024-25
5	data\form10bnewCSVScheduleDetails5	form10bnewDIFinYear	The value 2024 added to the enum and The maximum value updated to 2024	2024 year value added for AY2024-25
6	data\form10bnewCSVDADetails6	form10bnewDAFinYear	The value 2023 added to the enum	2023 year value added for AY2024-25
7	data\form10bnewCSVAccumulationDetails7	form10bnewACFinYear	The value 2024 added to the enum and The maximum value updated to 2024	2024 year value added for AY2024-25
8	data\form10bnewCSVACADetails8	form10bnewACAFinYear	The value 2023 added to the enum	2023 year value added for AY2024-25
9	data\form10bnewApplIncomeDetails	form10bnewApplSectds	enum value added	"194BA - Winnings from online games" has been added
10	data\form10bnewApplDiffResourcesDetails	form10bnewDiffTextbox	enum value added	"194BA - Winnings from online games" has been added
11	data\form10bnewCSVDetails26	form10bnewTDSTCSTSec	enum value added	"194BA - Winnings from online games" has been added
12	data\Form_Details	schemaVersion	Modified	Schema version has been updated to Ver1.2

## 2.3 Schema changes as on 13th August, 2024

Table 3: 13th August, 2024 Changes

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	data\Form_Details	schemaVersion	Modified	Schema version has been updated to Ver1.3
2	data\form10bnewBookAccountDetails	form10bnewBookADateFlag	Added	New tag added for Field Sl. No. 14(ii)(8)

3	data\form10bnewBookAccountDetails	form10bnewBookADate	Modified	Description is updated for tag form10bnewBookADate
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## 2.4 Schema changes as on 10th September, 2024

**Table 4: 10th September, 2024 Changes**

Sl.No.	JSON Element	Root	JSON element name	Change	Change Description
1	data\form10bnewBookAccountDetails		form10bnewBookAddress	Modified	Maximum Length is changed from 400 to 4000
2	data\form10bnewCSVDetails20		form10bnewTSDDisPayeeName	Modified	Field has been made mandatory
3	data\form10bnewCSVDetails20B		form10bnewTSDDisPayeeNameA	Modified	Field has been made mandatory

## 2.5 Schema changes as on 25th March, 2025

**Table 5: 25th March, 2025 Changes**

Sl.No.	JSON Element	Root	JSON element name	Change	Change Description
1	data		form10bnewAssessmentYear	The value 2025 added to the enum	2025-year value added for AY2025-26
2	data		form10bnewPreviousYear	The value 2024 added to the enum	2024-year value added for AY2025-26
3	data\form10bnewCSVDetails1		form10bnewCorpusFinYear	The maximum value updated to 2025	2025-year value added for AY2025-26
4	data\form10bnewCSVLoanDetails3		form10bnewLBFinYear	The maximum value updated to 2025	2025-year value added for AY2025-26
5	data\form10bnewCSVScheduleDetails5		form10bnewDIFinYear	The value 2025 added to the enum and the maximum value updated to 2025	2025-year value added for AY2025-26
6	data\form10bnewCSVDADetails6		form10bnewDAFinYear	The value 2024 added to the enum as well as child csv tags maximum value to 2024	2024-year value added for AY2025-26
7	data\form10bnewCSVAccumulationDetails7		form10bnewACFinYear	The value 2025 added to the enum and the maximum value updated to 2025	2025-year value added for AY2025-26
8	data\form10bnewCSVACADetails8		form10bnewACAFinYear	The value 2024 added to the enum as well as child csv tags maximum value to 2024	2024-year value added for AY2025-26
9	data\Form_Details		schemaVersion	Modified	Schema version has been updated to Ver1.4

## 2.6 Schema changes as on 23rd December, 2025

Table 6: 23rd December, 2025 Changes

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	Form_Details \Properties	schemaVersion	Modified	Schema version has been updated from 1.4 to 1.5
2	Properties	subSector	Modified	New enum values added: 16021, 21009, 21010, 21011, and 09029.
3	Properties	form10bnewBioSubSector	Modified	New enum values added: 16021, 21009, 21010, 21011, and 09029.

## 2.7 Schema changes as on 31<sup>st</sup> March, 2026

Table 7: 31<sup>st</sup> March, 2026 Changes

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	data	form10bnewAssessmentYear	The value 2026 added to the enum	2026-year value added for AY2026-27
2	data	form10bnewPreviousYear	The value 2025 added to the enum	2025-year value added for AY2026-27
3	data\form10bnewCSV Details1	form10bnewCorpusFinYear	The maximum value updated to 2026	2026-year value added for AY2026-27
4	data\form10bnewCSV LoanDetails3	form10bnewLBFinYear	The maximum value updated to 2026	2026-year value added for AY2026-27
5	data\form10bnewCSV ScheduleDetails5	form10bnewDIFinYear	The value 2026 added to the enum and the maximum value updated to 2026	2026-year value added for AY2026-27
6	data\form10bnewCSV DADetails6	form10bnewDAFinYear	The value 2025 added to the enum	2025-year value added for AY2026-27
7	data\form10bnewCSV AccumulationDetails7	form10bnewACFinYear	The value 2026 added to the enum and the maximum value updated to 2026	2026-year value added for AY2026-27
8	data\form10bnewCSV ACADetails8	form10bnewACAFinYear	The value 2025 added to the enum	2025-year value added for AY2026-27
9	data/form10bnewAppl IncomeDetails	form10bnewApplSectds	The value 44 added to the enum	"194T - Payments to partners of firms" to be added
10	data/form10bnewAppl DiffResourcesDetails	form10bnewDiffTextbox	The value 44 added to the enum	"194T - Payments to partners of firms" to be added
11	data/form10bnewCSV Details26	form10bnewTDSTCSec	The value 44 added to the enum	"194T - Payments to partners of firms" to be added
12	form10bnewPersonRef erredDetails	form10bnewPersonCd	Modified the description	Modified the description for 2. any person whose total contribution to the trust or institution, during the relevant previous year exceeds one lakh rupees, or, in aggregate up to the end of the relevant previous

				<p>year exceeds ten lakh rupees, as the case may be</p> <p>5. any relative of any such author, founder, member, trustee or manager as aforesaid</p> <p>6. any concern in which any of the persons referred above except code 2 has a substantial interest.</p>
13	definition\Form_Details	schemaVersion	Modified	Schema version has been updated to Ver1.6