



Central Board of Direct Taxes, e-Filing Project

Form 3CEB - Schema Change Document

Version 1.4

23rd Dec 2025

**Directorate of Income Tax (Systems)
E-2, A.R.A. Centre, Ground Floor
Jhandewalan Extension
New Delhi – 110055**

Document Revision List

Document Name: 'Form 3CEB Schema Changes'

Version Number: 1.4

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.4	23 December, 2025	Refer Section 2.4	6
1.3	28 March, 2025	Refer Section 2.3	5-6
1.2	8 August, 2024	Refer Section 2.2	4
1.1	29 March, 2024	Refer Section 2.1	3
1.0	27 October, 2022	Initial Release	NA

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1 Purpose

The purpose of this document is to track the changes done in Form 3CEB 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 29 March 2024

Table 1: 29 March 2024 Changes

Sl. No.	JSON Root Element	JSON element name	Change	Change Description
1.	data/form3cebDomesticTransactionDetails	entrpName	Added	New field added in new clause 25
2.	data/form3cebDomesticTransactionDetails	descType	Added	New field added in new clause 25
3.	data/form3cebDomesticTransactionDetails	businessDesc	Added	New field added in new clause 25
4.	data/form3cebDomesticTransactionDetails	Quantity	Added	New field added in new clause 25
5.	data/form3cebDomesticTransactionDetails	reInNature	Added	New field added in new clause 25
6.	data/form3cebDomesticTransactionDetails	amtType	Added	New field added in new clause 25
7.	data/form3cebDomesticTransactionDetails	amtAsPerBooks	Added	New field added in new clause 25
8.	data/form3cebDomesticTransactionDetails	amtAsComputed	Added	New field added in new clause 25
9.	data/form3cebDomesticTransactionDetails	methodUsed	Added	New field added in new clause 25
10.	data/form3cebDomesticTransactionDetails	Observations	Added	New field added in new clause 25
11.	Data	domesticTransactionFlag	Added	New field added in new clause 25
12.	Data	domesticTransactionDocDetails	Added	Tag added to store csv data of new clause 25

2.2 Schema changes as on 08 August 2024

Table 2: 08 August 2024 Changes

Sl. No.	JSON Root Element	JSON element name	Change	Change Description
1.	data/form3cebTranTangibleAddress	country	Modified	Description changed from Country to Country/Region in clause 11A, 11B, 11C, 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21.
	data/form3cebDomEntrpAddress			
	data/form3cebTranTangibleAddressC			
	data/form3cebTranIntangibleAddress			
	data/form3cebTranServicesAddress			
	data/form3cebTranMoneyAddress			
	data/form3cebTranGuaranteeAddress			
	data/form3cebTranMarketSecuritiesAddress			
	data/form3cebTranMutualAgreementAddresses			
	data/form3cebTranBusinessAddress			
	data/form3cebTranBearerOnAssetAddress			
	data/form3cebTranPriorAgreementAddress			
	data/form3cebTranAcquireGoodsAddress			
2.	data/CountryCode	CountryCode	Modified	Updated description of country as TAIWAN for the country TAIWAN, PROVINCE OF CHINA[A].
3.	Form_Details	schemaVersion	Modified	Schema version has been updated to 1.2 from 1.1

2.3 Schema changes as on 28 March 2025

Table 3: 28 March 2025 Changes

Sl. No.	JSON Root Element	JSON element name	Change	Change Description
1.	acquireGoodsFlag	required	Removed	Field has been removed from required parameter
	acquireGoodsFlagB			
	moreProfitFlag			
	personBusinessFlag			
	otherFlag			
	data/CountryCode			
	Form_Details			
2.	data/form3cebTranTangibleAddress	addrLine1	Modified	Increased the max length to 400
	data/form3cebDomEntrpAddress			
	data/form3cebTranTangibleAddressC			
	data/form3cebTranIntangibleAddress			
	data/form3cebTranServicesAddress			
	data/form3cebTranMoneyAddress			
	data/form3cebTranGuaranteeAddress			
	data/form3cebTranMktSecuritiesAddress			
	data/form3cebTranMutualAgreementAddress			
	data/form3cebTranBusinessAddress			
	data/form3cebTranBearOnAssetAddress			
	data/form3cebTranPriorAgreementAddress			
	data/form3cebTranAcquireGoodsAddress			

3.	Form_Details	schemaVersion	Modified	Schema version has been updated to 1.3 from 1.2
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2.4 Schema changes as on 23rd December, 2025

Table 4: 23rd December, 2025 Changes

Sl.No.	JSON Element	Root	JSON element name	Change	Change Description
1	Form_Details		schemaVersion	Modified	Schema version has been updated from 1.3 to 1.4
2	form3cebSubSectorDetails		subSector	Modified	New enum values added: 16021, 21009, 21010, 21011 and 9029.