

Income from head Salary

Particulars	A	B	C
Basic (42,000 p/m)	504,000	504,000	504,000
DA (17,000 p/m)	204,000	204,000	204,000
CCA (₹ 2000 p/m)	24,000	24,000	24,000
Other Allowance (8000 p/m)	96,000	96,000	96,000
HRA	96,000	96,000	—
	9,24,000	9,24,000	8,28,000
GROSS Income			
- Exemptions (least)			
Exempt HRA			
1) Actual HRA			
= 96,000			
2) Rent paid p.a			
(→ 10% Salary)			
= 37,200			
3) 40% Salary			
= 2,83,200			
	(37,200)	0	—
	8,86,800	9,24,000	8,28,000

- Deductions

$$1) 5000 \text{ plm} \\ = 60000$$

$$2) \text{Rent} - 10\% \text{ Sal} \\ = \underline{\underline{37,200}}$$

$$3) 25\% \text{ Sal} \\ = 177000$$

(37,200)

Total Taxable
income →

886,800

9,24,000

790,800

Working Note

$$\text{Rent paid p.a} = A) 108000$$

$$\text{Salary} = \text{Basic} + \text{DA} + \text{Commission}$$

$$= 504000 + 204000 + 0 = 708000$$