

Particulars	A	B	C
Basic - 42,000 pm	5,04,000	5,04,000	5,04,000
DA - 17,000 pm	2,04,000	2,04,000	2,04,000
CCA - 2,000 pm	24,000	24,000	24,000
Other Allowance - 9,000 pm	1,08,000	1,08,000	1,08,000
HRA - 8,000 pm	96,000	96,000	—
Gross Salary	9,36,000	9,36,000	8,40,000
Less: Exempt HRA (Least of)			
a) Actual HRA - 96,000			
b) Rent - 10% Sal = 37,200	37,200	—	
c) 50% of Sal = 3,54,00 [Chennai]			
	8,98,800	9,36,000	8,40,000
Exempt HRA (for C) [least of]			
a) 5000 pm - 60,000			
b) Rent - 10% Sal = 37,200	—	—	37,200
c) 25% of Sal = 1,77,000			
Total taxable income	8,98,800	9,36,000	8,02,800

Working Notes

For Condition - A

$$\text{Rent} = 1,08,000$$

$$\text{Sal} = 7,08,000$$

$$10\% \text{ of Sal} = 70,800$$

$$50\% \text{ of Sal} = 3,54,000$$

For Condition - B

$$\text{Rent} = 1,08,000$$

$$\text{Sal} = 7,08,000$$

$$10\% \text{ of Sal} = 70,800$$

$$25\% \text{ of Sal} = 1,77,000$$