

Particulars	a	b	c
Income under salary			
Basic - 42000×12	5,04,000	5,04,000	5,04,000
DA - 17000×12	2,04,000	2,04,000	2,04,000
CCA - 2000×12	24,000	24,000	24,000
allowances - 8000×12	96,000	96,000	96,000
HRA Received - 8000×12	96,000	96,000	—
Gross Salary	9,24,000	9,24,000	8,28,000
→ Exempt HRA u/s 10			
A Actual HRA received - 96,000			
B Rent - 10% salary -			
a $1,08,000 - 70,800 = 37,200$	(37,200)	0	—
b $0 - 70,800 = 0$			
C 40% of salary - 2,83,200			
Net Salary	8,86,800	9,24,000	8,28,000
→ deduction u/s 80			
Sec 80 G			
• 5000 PM = 60,000			
• Rent - 10% salary = 37,200	—	—	(37,200)
• 25% of salary - 1,77,000			
Total Taxable Income	8,86,800	9,24,000	7,90,800