

Salary = 59,000 pm ; 7,08,000 pa.

Income under head	Amount		
	(a)	(b)	(c)
Basic	5,04,000	5,04,000	5,04,000
DA	2,04,000	2,04,000	2,04,000
CCA	24,000	24,000	24,000
Other allowance	96,000	96,000	96,000
HRA	96,000	96,000	-
Gross Income	9,24,000	9,24,000	8,28,000
less HRA deductions (least of the follow)			
(i) Actual HRA = 96,000			
(ii) Rent paid - 10% of Salary = 108000-70800	37200		
(iii) 40% of Salary = 2,83,200			
less HRA deductions.			
(i) Actual HRA = 96000			
(ii) Rent paid - 10% of Salary = 0-70800		0	
(iii) 40% of Salary = 2,83,200			
less Section 80 GG deduction for rent paid but NO HRA received.			
(i) 5000 pm = 60,000			
(ii) Rent paid - 10% of Salary = 108000-70800			37200
(iii) 25% of salary = 177000			
Total taxable income	8,86,800	9,24,000	7,90,800

Total taxable income - (a) Rs.8,86,800
(Condition) (b) Rs. 9,24,000
(c) Rs. 7,90,800 .