

| | a | b | C |
|-------------------|----------|----------|----------|
| Basic | 5,04,000 | 5,04,000 | 5,04,000 |
| DA | 2,04,000 | 2,04,000 | 2,04,000 |
| CLA | 24,000 | 24,000 | 24,000 |
| HRA | 96,000 | 96,000 | Nil |
| OA | 96,000 | 96,000 | 96,000 |
| Gross Salary | 9,24,000 | 9,24,000 | 8,28,000 |
| Exempt HRA | | | |
| least of | | | |
| a) HRA received | | | |
| 96,000 | | | |
| b) Rent - 10% Sal | 37,200 | — | — |
| c) 50% Sal | | | |
| Net Salary | 8,86,800 | 9,24,000 | 8,28,000 |

Loss Deduction

Sec 80 b b

Least of
a) 5000 pm

b) Rent - 10%
Sal

c) 25% of Sal

Total
taxable
Income.

$$\begin{array}{r}
 \text{---} \\
 8,86,800 \\
 \hline
 \hline
 \end{array}
 \quad
 \begin{array}{r}
 \text{---} \\
 9,24,000 \\
 \hline
 \hline
 \end{array}
 \quad
 \begin{array}{r}
 37,200 \\
 \hline
 \hline
 7,90,800 \\
 \hline
 \hline
 \end{array}$$