

Income from Salary	A	B	C
Basic - (42000 X 12)	5,04,000	5,04,000	5,04,000
DA - (17,000 X 12)	204,000	204,000	204,000
CCA - (2000 X 12)	24000	24000	24000
HRA - (8000 X 12)	96000	96000	—
Other allowances - (8000 X 12)	96000	96000	96000
Gross Salary	9,24,000	9,24,000	8,28,000
Less: Exempt HRA			
Actual HRA ÷ (96000)			
Rent Paid - 10% of salary ÷ (37,200)			
40% of Salary - (2,83,200)	(37,200)	0	—
Net Salary	8,86,800	9,24,000	8,28,000
Less: Section 80 GG			
5000 p.m. (60,000)			
Rent Paid - 10% of salary (37,200)			
25% of salary (1,77,000)			(37,200)
Total Taxable Income	8,68,800	9,24,000	7,90,800