

	(a) pm	(b) pm	pm (c)
Basic	42000	42000	48000
DA	17000	17000	17000
CCA	2000	2000	2000
Other Allow.	8000	8000	8000
HRA	8000	8000	—
G.S	77000 X 12	77000 X 12	69000 X 12
	924000	924000	828000
Exempt HRA Less Deduction U/s 10 (least of the following)			
i) Actual 96000			
ii) Rent paid - 10% of salary = 108000 - 70800 = 37200			
iii) Assume place Jamshedpur 40% of salary = 283200	(37200)	0	—
Net salary	886800	924000	828000

Deduction u/s sec 80 least of following 8068 (i) 20,000 (ii) Rent paid - 10% of salary 37200 (iii) 28% of salary 177000	-	-	(37200)
Total taxable Income	886800	924000	790800