

Particulars	A	B	C
Basic 42000 pm	504000	504000	504000
DA 17000 pm	204000	204000	204000
CCA 2000 pm	24000	24000	24000
Other Allowance 8000 pm	96000	96000	96000
HRA	96000	96000	—
Gross Salary	924000	924000	828000
Less: Exempt HRA (least of following)			
a) Actual HRA received		0	0
b) Rent Paid - 10% of salary	37,200	0	0
c) 50% of salary			
Net Salary	886800	924000	828000
Less: Deductions u/s 80 GG			
a) 5000 pm			
b) Rent paid - 10% of salary			37200
c) 25% of salary			
	886800	9,24,000	790800

$$\text{Salary} = \text{Basic} + \text{DA}$$
$$504000 + 204000 = 7,08,000$$

$$\text{Rent Paid} - 10\% \text{ of Salary}$$
$$1,08,000 - 70,800 = 37,200$$

$$50\% \text{ of Salary} = 3,54,000$$

$$\text{Actual HRA received} = 96,000$$

$$25\% \text{ of Salary} = 1,77,000$$