

Particulars	A	B	C
1) Basic @ 42,000 p.m.	5,04,000	5,04,000	5,04,000
2) DA @ 17,000 p.m.	2,04,000	2,04,000	2,04,000
3) CCA @ 2,000 p.m.	24,000	24,000	24,000
4) Other @ 8,000 p.m. allowance	96,000	96,000	96,000
5) HRA @ 8,000 p.m.	96,000	96,000	—
Gross salary	9,24,000	9,24,000	8,28,000
Exemption A & B. Exemption A. (Least of 1) Actual HRA $\Rightarrow$ 96,000 2) Rent paid - 10% of salary (working note) $1,08,000 - 10,800$ $\Rightarrow$ 37,200 3) 40% of salary $= 2,83,200$	(37,200)	(Rent paid is nil)	
	886,800	9,24,000	8,28,000
Exemption C (Least of) 1) 5,000 $\times$ 12 $\Rightarrow$ 60,000 2) Rent paid - 10% of salary $=$ 37,200			(37,200)

5) 25% of salary  
= 1,77,000

Total Taxable Income	8,86,800	9,24,000	7,90,800
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