

Ans. Calculation of Exempt HRA and total Taxable Income				
Particulars		A	B	C
Basic (42000 x 12)		504000	504000	504000
DA (17000 x 12)		204000	204000	204000
CCA (2000 x 12)		24000	24000	24000
other allowance. (8000 x 12)		96000	96000	96000
HRA (8000 x 12)		96000	96000	0
Gross Total Income		924000	924000	828000
Less Exempt HRA (least of the following)				
a) Actual HRA (96000)				
b) Rent - 10% of salary (108000)				
c) 50% of Salary (354000)				
		(37200)		
		88680X	924000	828000
Less deduction u/s 80GG				
a) 5000 x 12 = 60000				
b) Rent - 10% salary = 37200				
c) 25% of salary = 177000				
				(37200)
Total Taxable Income		88,680X	924000	970800X