

⑧	A	B	C
Basic (42000x12)	504000	504000	504000
DA (17000x12)	204000	204000	204000
CCA (2000x12)	24000	24000	24000
OA (8000x12)	96000	96000	96000
HRA	96000	96000	Nil
Gross Salary	924000	924000	828000

Exempt HRA u/s 10

(i) Actual HRA (96000)

(ii) Rent - 10% Salary

$$(9000 \times 12) - [\text{Basic} + \text{DA} \times 10\%]$$

(37200)

(iii) 40% of Salary

(283200)

Consider (ii)

(37200) as

least

37200

0

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Net Salary

886800

924000

828000

Deduction u/s 80GG

(i) 5000x12 (60000)

(ii) Rent - 10% Salary

(37200)

(iii) 25% of Salary

(177000)

Consider (ii)

as least

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0

37200

TOTAL TAXABLE Income	<u>886800</u>	<u>924000</u>	<u>790800</u>
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Working note :- HRA (ii) Rent - 10% Salary

$$\text{Salary} = \text{Basic} + \text{DA}$$

$$= 504000 + 204000$$

$$= 708000 \times 10\%$$

$$= 70800$$

$$\text{Rent} = 108000$$

$$= 108000 - 70800 = 37200$$

$$(iii) 40\% \text{ Salary} = \frac{40}{100} \times 70800$$

$$= 283200$$