```c
1    #include<stdio.h>
2        int main(){
3
4        int i,j,r,c;
5        printf("Enter number of rows : ");
6        scanf("%d", &r);
7
8        printf("Enter number of columns : ");
9        scanf("%d", &c);
10
11       int matrix_1[r][c],matrix_2[r][c],subtract[r][c];
12
13       printf("Enter elements of 1st matrix: \n");
14       for(i=0;i<r;i++){
15           for(j=0;j<c;j++){
16               printf("Enter element for Row: %d and Col: %d = ",i+1,j+1);
17               scanf("%d", &matrix_1[i][j]);
18           }
19       }
20
21       printf("Enter elements of 2nd matrix: \n");
22       for(i=0;i<r;i++){
23           for(j=0;j<c;j++){
24               printf("Enter element for Row: %d and Col: %d = ",i+1,j+1);
25               scanf("%d", &matrix_2[i][j]);
26           }
27       }
28
29
30       for(i=0;i<r;i++){
31           for(j=0;j<c;j++)
32               subtract[i][j] = matrix_1[i][j] - matrix_2[i][j];
33       }
34       printf("\n Subtract of 2 matrices : \n\n");
35       for(i=0;i<r;i++){
36           for(j=0;j<c;j++)
37               printf("\t%d",subtract[i][j]);
38
39           printf("\n\n");
40       }
41
42       return 0;
43
44   }
```