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HTML Code :

```
<!DOCTYPE html>
<html>
<head>
<title>TABLE</title>
 <style>
   table, th, td {
     border: 1px solid black;
     padding: 20px;
     text-align: center;
   }
 </style>
</head>
<body>

<table>
 <tr>
  <th>Name</th>
  <th>Class</th>
  <th colspan="2">Subject</th>
 </tr>

    <tr>
      <td>Sushmit</td>
      <td>6</td>
      <td>Python</td>
      <td>DBMS</td>
    </tr>
    <tr>
      <td>Shyam</td>
      <td>8</td>
      <td colspan="2">MES</td>
    </tr>
    <tr>
      <td>Ram</td>
      <td>7</td>
      <td colspan="2">CN</td>
    </tr>
  </table>

</body>
</html>
```


Table Creation :

Name	Class	Subject	
Sushmit	6	Python	DBMS
Shyam	8	MES	
Ram	7	CN	