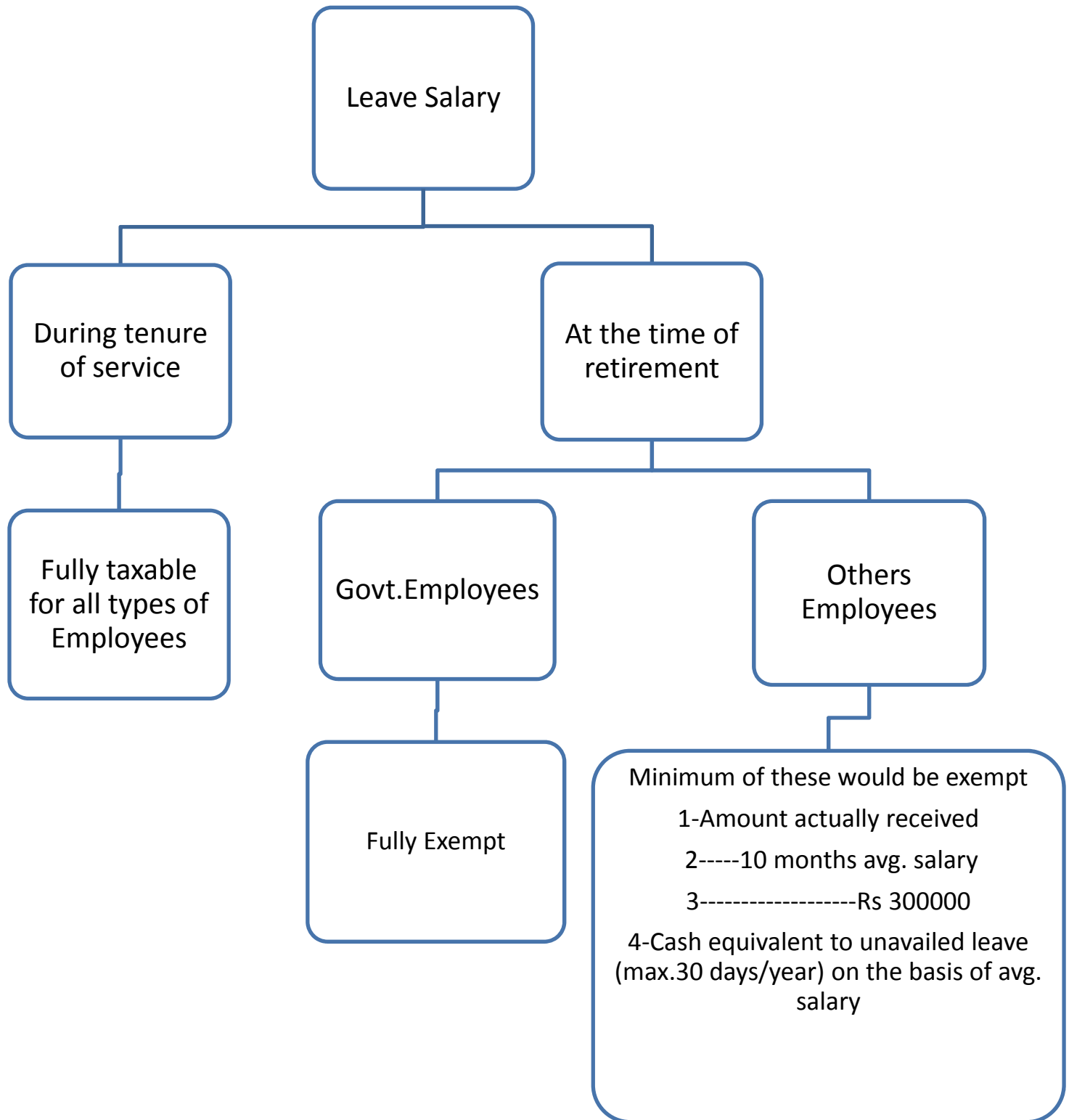




Salary- Basic salary + DA (if under the term of employment) + fixed percentage of commission.

- Avg. Salary of 10 months will includes salary of retirement month also.
- Where leave salary is received from two or more employers in the same year, then the aggregate amount of leave salary exempt from tax can't exceed Rs 300000.
- If assessee had claimed leave exemption in any of earlier years, then max amount of Rs 300000 will be reduced by the amount of leave salary exempt earlier.