Given:

P = 12000

R = 9%

F = n = 3 year

$$A = P(1 + \frac{R}{100})^{n}$$

$$= 12000(1 + \frac{9}{100})^{3}$$

$$= 12000(\frac{109}{100})^{3}$$

$$= 12000 \times \frac{109}{100} \times \frac{109}{100} \times \frac{109}{100}$$

A = 15540.348

C.I.= A − P

C.I.= 15540.348 − 12000

C.I= Rs. 3540.348

Hence option (B) is the correct option