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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION (L) NO. 31328 OF 2023**

Rabbani S. Khan

....Petitioner

V/s.

Deputy Commissioner of Income  
Tax, Circle 41(1)(1), Mumbai  
and Ors.

...Respondents

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Mr. Devendra Jain i/b Ms. Radha Halbe for Petitioner.

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**CORAM : K.R. SHRIRAM &  
DR. NEELA GOKHALE, JJ.  
DATED : 30<sup>th</sup> JANUARY 2024**

**PC. :**

1. Mr. Jain states that he has challenged the constitutional validity of Section 22 read with Sub Section (1) and Sub Section (5) of Section 23 of the Income Tax Act, 1961. Therefore notice be issued to the Attorney General for India.

2. Matter to come up in due course.

**(DR. NEELA GOKHALE, J.)**

**(K.R. SHRIRAM, J.)**