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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

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

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

P.C. :

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. Stand over to 15th April 2024.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)