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

PUBLIC INTEREST LITIGATION NO. 50 OF 2024

Chandrakant C. Shah

.. Petitioner

Versus

Union of India & Anr.

.. Respondents

Mr. Chandrakant C. Shah, petitioner-in-person, present.

**CORAM: DEVENDRA KUMAR UPADHYAYA, CJ. &
AMIT BORKAR, J.**

DATE: 23rd AUGUST, 2024

P.C.:

- 1.** Heard the petitioner, who appears in person.
- 2.** The petitioner is a Chartered Accountant and has filed this Public Interest Litigation petition with a prayer to direct the Union of India and the Chairman, Central Board of Direct Taxes to make necessary amendments in the Income Tax laws and rules including but not limited to the Income Tax Act, 1961, to provide relief by eliminating the component of inflation based on Consumer Price Index.
- 3.** We are afraid for the prayer made we cannot entertain the PIL petition.
- 4.** In essence, the petitioner seeks a direction from the Court to the Government of India to legislate or enact a particular law in a particular manner. Such a direction, in our

opinion, cannot be issued by this Court in exercise of its jurisdiction under Article 226 of the Constitution of India.

5. The petition is highly misconceived, which is hereby dismissed.

6. There will be no order as to costs.

(AMIT BORKAR, J.)

(CHIEF JUSTICE)

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