

NOTICE UNDER SECTION 80, CODE OF CIVIL PROCEDURE

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Advocate

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Date .....

TO,

The Secretary to the Govt. of India,

Ministry of Finance, ..... Deptt.,

New Delhi.

Re: Notice under section 80, Code of Civil Procedure

Dear Sir,

Under instructions from my client Shri ..... residing at ..... and carrying on the business of ..... at ..... I hereby give you notice that unless the sum of Rs. .... and interest @ ..... % per annum upto the date of payment is paid to him, the said Shri ..... will file a suit in a civil court against the Union of India, on the expiry of two months from the date of service of this notice for

the said sum with interest at ..... per cent per annum and costs on the following cause of action:

1. My client was running a law bookshop at ..... in the name and style of M/s. .... which was assigned as a going concern with stock-in-trade and good will to Shri ..... residing at ..... by a deed of assignment dated ..... with effect from .....
2. My client had paid the income-tax on the business of M/s. .... upto the date of assignment and filed income-tax return on ..... My client had also informed the Income-tax Officer ..... Ward ..... vide his application dated ..... about the assignment of the said business to Shri .....
3. When the assignee Shri ..... had failed to pay the income-tax on the business of M/s. .... after the date of assignment of the business, the income-tax authorities have illegally, unlawfully and arbitrarily attached my client's properties for the recovery of the income-tax dues from the said assignee.
4. My client has paid Rs. .... to the Income-tax Deptt. .... to avert sale of his attached properties under protest.

5. My client is entitled to refund of the said amount of Rs. ....  
recovered from him wrongfully and under coercion along with Rs.  
..... the cost incurred by him due to wrongful, illegal and unlawful  
action of the Income-tax Deptt. and interest @ ..... p.a. on the  
said amount upto the date of recovery of the said amount.
6. The cause of action for the suit arose on the ..... day on which  
the Income-tax Officer ..... illegally attached the properties of  
my client and further on ..... when my client paid Rs.  
..... as income-tax under protest.

Yours faithfully,

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