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**Income Tax Act 1961 s 281A - Effect of failure to furnish information in respect of properties held benami**

**(1) No suit to enforce any right in respect of any property held benami, whether against the person in whose name the property is held or against any other person, shall be instituted in any court by or on behalf of a person (hereafter in this section referred to as the claimant) claiming to be the real owner of such property unless notice in the prescribed form and containing the prescribed particulars in respect of the property has been given by the claimant within a period of one year from the date of acquisition of the property to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.**

**(1A) Where any such property is acquired by the claimant before the 1st day of March, 1984, the provisions of sub-section (1) shall be deemed to have been fulfilled if notice in the prescribed form and containing the prescribed particulars in respect of the property is given by the claimant, within a period of one year from the said date, to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.**

**(1B) Notwithstanding anything contained in sub-section (1) or sub-section (1A), in relation to any suit relating to any immovable property of a value not exceeding fifty thousand rupees, the provisions of sub-section (1) or, as the case may be, sub-section (1A), shall be deemed to have been fulfilled if, at any time before the suit, notice in the prescribed form and containing the prescribed particulars in respect of the property has been given by the claimant to the Principal**

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Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.

(2) The Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner shall, on an application made in the prescribed manner, by the claimant or any person acting on his behalf or claiming under him, and on payment of the prescribed fees, issue, for the purposes of a suit referred to in sub-section (1), a certified copy of any notice given by the claimant under sub-section (1) or sub-section (1A) or sub-section (1B), within fourteen days from the date of receipt of the application.

(3) This section shall not apply to any suit of a value not exceeding two thousand rupees which is tried by,—

(a) a Court of Small Causes constituted under the Presidency Small Cause Courts Act, 1882 (15 of 1882), or the Provincial Small Cause Courts Act, 1887 (9 of 1887); or

(b) a court invested with the jurisdiction of a Court of Small Causes, by or under any enactment for the time being in force, in the exercise of such jurisdiction.

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