

SC revived Limitation extension Order till February 28, 2022

The Hon'ble Supreme Court in the matter of ***Re Cognizance For Extension of Limitation [Miscellaneous Application No. 21 of 2022 in Miscellaneous Application No. 665 of 2021 in Suo Motu Writ Petition (C) No. 3 of 2020 dated January 10, 2022]*** restored its earlier order in order to exclude period starting from March 15, 2020 till February 28, 2022, for the purposes of limitation prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, in view of the spread of the new variant of the COVID-19 and the drastic surge in the number of COVID cases across the country.

Facts:

Earlier, the Hon'ble Supreme Court The Hon'ble Supreme Court in ***Suo Motu Writ Petition (C) No. 3 of 2020 dated March 23, 2020*** had extended period limitation for judicial and quasi-judicial proceedings from March 15, 2020 till further order considering the challenges faced by the litigants on account of COVID 19.

Further vide ***order dated March 08, 2021*** stated that the extended period limitation shall end on March 14, 2021.

Furthermore, vide ***Re: Cognizance for Extension of Limitation [Miscellaneous Application No. 665/ 2021 dated April 27, 2021]*** restored the above order dated March 15, 2020 till further order.

Thereafter, vide ***order dated September 23, 2021*** stated that the extended period limitation shall end on October 02, 2021 after noting that normalcy was returning.

Now, plea has been made to extend the period of limitation in view of rising COVID cases

Held:

The Hon'ble Supreme Court in ***Miscellaneous Application No. 21 of 2022 dated January 10, 2022*** held as under *in view of rising COVID cases*:

- Restored its order dated March 8, 2021, April 27, 2021 and September 23, 2021. Further directed that the period from March 15, 2020 till February 28., 2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.
- Consequently, the balance period of limitation remaining as on October 03, 2021, if any, shall become available with effect from March 01, 2022

- Held that, in cases where the limitation expiring during the period between March 15, 2020 till February 28, 2022, the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from March 01, 2022. Further, where the actual balance period of limitation remaining, with effect from March 01, 2022 is greater than 90 days, that longer period shall apply.
- Clarified that, the period from March 15, 2020 till February 28., 2022 shall also stand excluded in computing the periods prescribed under Sections 23(4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.

Our comments:

The CBIC vide **Circular No. 157/13/2021-GST dated July 20, 2021** issued clarification on the extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated April 27, 2021 which can be accessed at: <https://www.a2ztaxcorp.com/clarification-on-extension-of-limitation-under-gst-law-in-terms-of-honble-supreme-courts-order-dated-april-27-2021/>

To know more, kindly watch our video on **"SC: Period of Limitation extended till Further Order...Applicability in GST"** by CA Bimal Jain at: https://www.youtube.com/watch?v=3X_8wi3bEaA

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