## Order recalling Suo Motu Extension of Limitation Period to be given effect from October 1, 2021

The Hon'ble Supreme Court in the matter of *RE COGNIZANCE FOR EXTENSION OF LIMITATION [Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020 dated April 27, 2021]* under Article 142 read with Article 141 of the Constitution of India took suo motu cognizance considering the challenges faced by the litigants on account of COVID-19 and restored the *order dated March 23, 2020* which directed to extend the period of limitation for filing of cases prescribed under general or special laws with effect from March 15, 2020.

The Election Commission of India had filed an application which seeked modification of the limitation period extended which was ordered vide order dated April 27, 2021 as far as the election petitions are concerned. It contended that conserving election papers and Electronic Voting Machines ("EVM") for an indefinite period has been a difficult task. The Hon'ble Supreme Court while considering the application noted that it shall consider recalling of the suo motu order not just with regards to election petition but in respect of all cases as the COVID situation has improved across the country.

The Hon'ble Supreme Court on September 23, 2021 noted that it will be reviewing the order dated April 27, 2021 which extended the order dated March 23, 2020 due to rise in COVID cases owing to the second wave. The Attorney General of India suggested that the order dated March 08, 2021 should be restored which lifted the extended period of limitation by asserting that there are no containment zones to his knowledge and that normalcy has now returned in the country.

The President of Supreme Court Advocates-on-Record Association on the other hand prayed that limitation extension should be kept in force till the end of the year as there still lies a threat of third wave.

The Hon'ble Chief Justice of India rejecting the prayer of President of Supreme Court Advocates-on-Record Association observed that the order dated April 27, 2021 extending the period of limitation can be lifted. Further observed that such order will stand withdrawn with effect from October 1, 2021.

Noted, "if there is a third wave, we will see", and held that this Hon'ble Court shall pass an order setting out terms and conditions by indicating that a buffer period of 90 days would be given with effect from October 1, 2021.

## **Online GST Course by Bimal Jain**

## **Recorded: Certified Advanced GST Course**

**Course Details:** Certificate of Participation will be Provided, Free GST Updates on E-mail, WhatsApp, Telegram for 1 Year, Background Material and PPT will be Provided on the downloadable basis, Total 21 Recorded Sessions (60 Hours), will be available for 120 hours or 60 Days whichever expires earlier.

For Registration:- https://cutt.ly/hxjl5Cu

Recorded: GST Course on Exports, Deemed Exports, SEZ, Imports, Merchandise Exports, Inverted Duty Structure (including Refunds)

**Course Details:** 6 Online Recorded Sessions of 2.30Hrs each with Background Material (BGM)

For Registration:- <a href="https://cutt.ly/pvw7mzl">https://cutt.ly/pvw7mzl</a>

For more details, Call: +91-8076563802, E-mail: intern@a2ztaxcorp.com, Web: www.a2ztaxcorp.in

DISCLAIMER: The views expressed are strictly of the author and A2Z Taxcorp LLP. The contents of this article are solely for informational purpose and for the reader's personal non-commercial use. It does not constitute professional advice or recommendation of firm. Neither the author nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this article nor for any actions taken in reliance thereon. Further, no portion of our article or newsletter should be used for any purpose(s) unless authorized in writing and we reserve a legal right for any infringement on usage of our article or newsletter without prior permission.