

Since last year with the insurgence of COVID-19 pandemic, the Supreme Court had taken suo-motto cognizance and had extended the timelines of instituting various proceedings from time to time. Supreme Court extended the times as follows:

By order dated 23 March 2020

- Period of limitation in filing petitions/ applications/ suits/ appeals/ all other proceedings, irrespective of the period of limitation prescribed under general or special laws, shall stand extended with effect from 15 March 2020 till further orders.

By order dated 08 March 2021

• **Supreme court ordered extension as follows:**

1. In computing period of limitation for any suit, appeal, application or proceeding, period from 15 March 2020 till 14 March 2021 shall stand excluded. Consequently, balance period of limitation remaining as on 15 March 2020, if any, shall become available with effect from 15 March 2021;
2. In cases where limitation would have expired during the period between 15 March 2020 till 14 March 2021, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 15 March 2021. In the event the actual balance period of limitation remaining, with effect from 15 March 2021, is greater than 90 days, that longer period shall apply
3. Period from 15 March 2020 till 14 March 2021 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;
4. Government of India shall amend the guidelines for containment zones, to state.

Order dated 27 April 2021

• **In view of second wave of COVID-19, the Supreme court extended the timelines as follows:**

1. Supreme Court restored the order dated 23 March 2020 and in continuation of the order dated 8 March 2021 direct that the period(s) of limitation, as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders.
2. It is further held that period from 14 March 2021, till further orders, shall also stand excluded in computing 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.

Based on various representation received seeking clarification of the COVID-19 related extensions, CBIC has issued a Circular clarifying host of issues. CBIC clarified that extension in time limit as per Supreme Court order is applicable only in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.

CBIC has clarified that:

<i>Particulars</i>	<i>Remarks</i>
Proceedings that need to be initiated or compliances that need to be done by the taxpayers.	It is clarified that Supreme Court order would not be applicable and these actions would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself. Thus, time limits as per Notifications etc. would prevail.
Quasi-Judicial proceedings by tax authorities	It is again clarified that Supreme Court order would not be applicable. The tax authorities can continue to hear and dispose-off proceedings where they are performing the functions as quasi-judicial authority e.g. disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc.
Appeals by taxpayers/ tax authorities against any quasi-judicial order	These would stand extended as per Supreme Court order. Thus, wherever any appeal is required to filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where a proceeding for revision or rectification of any order is required to be undertaken, the timeline for the same would stand extended as per the Hon'ble Supreme Court's order.

Circular No. 157/13/2021-GST Dated 20 July 2021.