

F.No. 01(05)/Circular/CESTAT/2021  
**Customs, Excise and Service Tax Appellate Tribunal**  
West Block No. 2, R.K. Puram, New Delhi-110066

Dated: 05.10.2021

**OFFICE MEMORANDUM**

By Office Memorandum dated 26.07.2021, it was directed that the Registry of Tribunal while computing the period of limitation shall adhere to the directions dated 27.04.2021 issued by the Supreme Court in SMW(C) No. 3/2020.

Now, the Supreme Court, by Order dated 23.03.2020, has issued the following the directions:


"I. In computing the period of limitation for any suit, appeal, application or proceeding, the period from 15.03.2020 till 02.10.2021 shall stand excluded. Consequently, the balance period of limitation remaining as on 15.03.2021, if any, shall become available with effect from 03.10.2021.

II. In cases where the limitation would have expired during the period between 15.03.2020 till 02.10.2021, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 03.10.2021. In the event the actual balance period of limitation remaining, with effect from 03.10.2021, is greater than 90 days, that longer period shall apply.

III. The period from 15.03.2020 till 02.10.2021 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."

The Registry should not insist for a delay condonation application to be filed in appeals governed by the above said order of the Supreme Court. If an appellant, however, desires to take the benefit of the order dated 23.09.2021 passed by the Supreme Court, then such a statement should be made by the appellant in the verification column and in the respective column of the date of receipt of impugned order in EA-3/CA-3/ST-5 Form. All concerned are, therefore, required to adhere to the aforesaid directions.

This issues with the approval of the Hon'ble President.

  
(Bineesh Kumar K.S.)  
Registrar

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