

CBDT CIRCULAR

LIMITATION TIME FOR FILING APPEAL Circular No. 10/2021

Recently A Division Bench of M.P. High Court questioned the applicability of Circular No. 8/2021 dated 30.04.2021 issued by CBDT restricting extension of limitation for filing appeal before CIT(A) to 31.05.2021, while the Supreme Court has extended such limitation until further orders till 19.07.2021. In the said case the CBDT's Counsel gave a statement that it shall extend the limitation in consonance with Supreme Court's order.

Basis above statement the CBDT have issued a clarification on 25.05.2021 vide Circular No. 10/2021 that "if different relaxations are available to the taxpayers for a particular compliance, the taxpayer is entitled to the relaxation which is more beneficial to him.

Thus, for the purpose of counting the period(s) of limitation for filing of appeals before the CIT(Appeals) under the Act, the taxpayer is entitled to a relaxation which is more beneficial to him and hence the said limitation stands extended till further orders as ordered by the Hon'ble Supreme Court in *Suo Motu Writ Petition (Civil) NO.3 of 2020* vide order dated 27th April 2021."

As per the Hon'ble Supreme Court order dated 27th April 2021 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 till 19.07.2021 until further order from Supreme Court.

SUMMARY

The limitation for filing appeal before the CIT(A), judicial or quasi-judicial proceedings shall stand till 19.07.2021 until further order from Supreme Court