

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: 26.07.2021

OFFICE MEMORANDUM

It has come to notice that the Benches of the Tribunal have been adopting different standards in determining the period of limitation in appeals which are filed beyond the period of limitation contemplated under provisions of the respective Act. The Supreme Court, in suo moto proceedings, in Misc. Application No. 665/2021 in SMW(C) No. 3/2020, by order dated 27.04.2021, restored the order dated 23.03.2020 and in continuation of order dated 08.03.2021, directed that the period(s) of limitations, as prescribed under any general or special laws in respect of all judicial or quasi judicial proceeding, whether condonable or not, shall stand extended till further orders.

The Hon'ble President has, therefore, directed that the Registry of all Benches of the Tribunal while computing the period of limitation shall strictly adhere to the aforesaid directions dated 27.04.2021 issued by the Supreme Court and should not insist for a delay condonation application to be filed in appeals governed by the said order of the Supreme Court.

If an appellant, however, desires to take the benefit of the order dated 27.04.2021 passed by the Supreme Court, then such a statement should be made by the appellant in verification and in the respective column of the date of receipt of impugned order in EA-3/CA-3/ST-5 Form.


(Bineesh Kumar K.S.)
Registrar

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