

The High Court Of Madhya Pradesh
WP-9380-2021

(PALAK AGARWAL Vs CENTRAL BOARD OF DIRECT TAXES AND OTHERS)

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Jabalpur, Dated : 27-05-2021

Heard through Video Conferencing.

Shri Milind Sharma, learned counsel for the petitioner.

Shri Sanjay Lal, learned counsel for the respondent.

Heard.

In this petition, the grievance raised by the petitioner is that though Hon'ble the Supreme Court by order dated 27.4.2021 passed in the M.A.No.665/2021 in *Suo Moto Writ (Civil) No.3/2020* taking cognizance of extension of limitation has extended the limitation as prescribed under any general or special law in respect of all judicial or *quasi* judicial proceedings whether condonable or not till further orders, but the CBDT has issued a circular dated 30.4.2021 by which the limitation for filing the appeal before the Commissioner was extended only up to 31.5.2021.

Shri Lal, learned counsel for the respondent/CBDT has informed that subsequently the CBDT has issued a circular No.10/21 dated 25.5.2021 following the order of Hon'ble the Supreme Court and extending the limitation for filing the appeal before the Commissioner until further order.

Learned counsel for the petitioner does not dispute that above subsequent circular of the CBDT redresses the grievance of the petitioner.

Hence, the writ petition is disposed of by taking note of the subsequently development.

(PRAKASH SHRIVASTAVA)
V. JUDGE

(AKHIL KUMAR SRIVASTAVA)
V. JUDGE

P/-