Income Tax Update - Highlights on Recent Amendments

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Sonakshi JhunjhunwalaSunil Jhunjhunwala

In view of Covid-19 surge, the Supreme Court extends limitation for filing of cases in Courts and Tribunals: Cognizance For Extension of Limitation, dated 10th January, 2022 hotmail Taking Suo Motu cognizance of the difficulties faced by the people in filing petitions/ applications/suits/appeals/all other quasi proceedings within the period of limitation prescribed under the general law of limitation or under any special laws due to the outbreak of the COVID-19 pandemic, the Supreme Court has given the following directions: (1) The period from 15-3-2020 till 28-2-2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings. (2) Where the limitation would have expired during the period between 15-3-2020 till 2.......