LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Part I - Preliminary

Identify the proceeding, the applicable Schedule article and the legally relevant trigger before computing a date.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 1 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Section 1 governs short title, extent and commencement; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 2 governs definitions; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Identify the proceeding, the applicable Schedule article and the legally relevant trigger before computing a date.

Current statutory text / controlled source extract

1. Short title, extent and commencement. - (1) This Act may be called the Limitation Act, 1963.
(2) It extends to the whole of India.
(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
Amendment note: the former exclusion of the State of Jammu and Kashmir was omitted with effect from 31 October 2019. The Act commenced on 1 January 1964.

2. Definitions. - In this Act, unless the context otherwise requires: (a) "applicant" includes a petitioner, a person deriving the right to apply, and a person representing an estate; (b) "application" includes a petition; (c) "bill of exchange" includes a hundi and a cheque; (d) "bond" includes an instrument imposing a money obligation defeasible on performance or non-performance of a specified act; (e) "defendant" includes persons deriving liability and estate representatives; (f) "easement" includes the stated non-contractual rights over another's land or things attached to it; (g) "foreign country" means any country other than India; (h) nothing is done in good faith unless done with due care and attention; (i)

"plaintiff" includes persons deriving the right and estate representatives; (j) "period of limitation" means the Schedule period and "prescribed period" means that period computed under the Act; (k) "promissory note" has the stated absolute-payment meaning; (l) "suit" excludes an appeal or application; (m) "tort" means a civil wrong not exclusively breach of contract or trust; and (n) "trustee" excludes a benamidar, a mortgagee remaining in possession after satisfaction, and a wrongful possessor without title.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Section 1	Short title, extent and commencement	Operative	Section 1 governs short title, extent and commencement; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 2	Definitions	Operative	Section 2 governs definitions; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A finance team opens a limitation file on the first missed contractual milestone, identifies the exact claim and records every later acknowledgment, payment, notice, court closure and filing event without allowing negotiations to replace the statutory clock.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.

5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

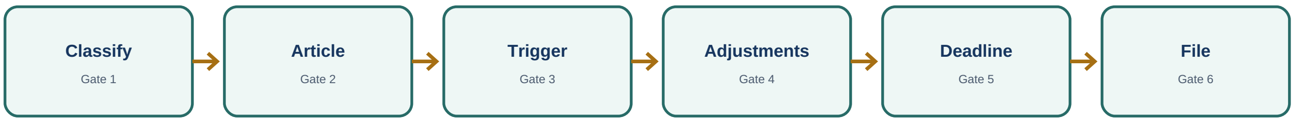
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Part I - Preliminary - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Part II - Limitation of suits, appeals and applications

Limitation is a threshold issue: section 3 is mandatory, while extensions, disabilities, trust and foreign-contract rules require separate statutory tests.

Authors: CA Nikhil Gupta and Kajri Singh

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Unit 2 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Court must test limitation even without a defence; identify institution date and every computation adjustment.
- Court closure moves filing to reopening day; confirm the official working calendar and filing channel.
- Condonation is cause-based, not automatic, and does not generally rescue suits or Order XXI applications.
- Section 6 governs legal disability; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 7 governs disability of one of several persons; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Limitation is a threshold issue: section 3 is mandatory, while extensions, disabilities, trust and foreign-contract rules require separate statutory tests.

Current statutory text / controlled source extract

3. Bar of limitation. - (1) Subject to sections 4 to 24, every suit instituted, appeal preferred and application made after the prescribed period shall be dismissed even if limitation is not pleaded.
(2) A suit is instituted when the plaint is presented; an indigent-person suit when leave is sought; and a winding-up claim when first sent to the official liquidator. A set-off and counterclaim are separate suits, instituted on the dates specified in the section. A High Court notice-of-motion application is made when presented to the proper officer.

4. Expiry of prescribed period when court is closed. - If the prescribed period expires when the court is closed, the proceeding may be instituted, preferred or made on the day the court reopens. A court is treated as closed if it remains closed during any part of normal working hours.

5. Extension of prescribed period in certain cases. - An appeal or application, other than an application under Order XXI of the Code of Civil Procedure, may be admitted after the prescribed period if sufficient cause is shown. Being misled by a High Court order, practice or judgment in computing limitation may amount to sufficient cause.

6. Legal disability. - A person who is a minor or affected by the statutory mental disability when limitation begins may sue or seek execution within the same period after disability ceases. Successive disabilities, death during disability, disability of a legal representative and death shortly after cessation are governed by the detailed rules in subsections (2) to (5). For this section, a minor includes a child in the womb.

7. Disability of one of several persons. - Where jointly entitled persons include one under disability, time runs against all if a valid discharge can be given without that person's concurrence; otherwise it does not run until a person can give discharge or the disability ends. The rule applies to every liability, including immovable property, and includes the stated Mitakshara joint-family rule.

8. Special exceptions. - Sections 6 and 7 do not apply to pre-emption suits and do not extend limitation beyond three years from cessation of disability or death of the person affected.

9. Continuous running of time. - Once time has begun to run, a later disability or inability does not stop it. The statutory exception concerns administration of a creditor's estate granted to the debtor.

10. Suits against trustees and their representatives. - No length of time bars the specified suit against a trustee, legal representative or non-value assignee to follow trust property or proceeds or obtain an account. Religious or charitable endowment property and its manager are treated as stated in the Explanation.

11. Suits on contracts entered into outside the territories to which the Act extends. - Suits in India on contracts entered into in a foreign country are governed by this Act. A foreign limitation rule is not a defence unless it extinguished the contract and the parties were domiciled there during that period.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Section 3	Bar of limitation	Operative	Court must test limitation even without a defence; identify institution date and every computation adjustment.	Open a limitation worksheet at matter intake; record filing mode, court calendar, delay and condonation	Source text, chronology, contract/ order, communications, proof of service, computation sheet,

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
				evidence before drafting merits.	approvals and filing acknowledgment.
Section 4	Expiry when court is closed	Operative	Court closure moves filing to reopening day; confirm the official working calendar and filing channel.	Open a limitation worksheet at matter intake; record filing mode, court calendar, delay and condonation evidence before drafting merits.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 5	Extension for sufficient cause	Operative	Condonation is cause-based, not automatic, and does not generally rescue suits or Order XXI applications.	Open a limitation worksheet at matter intake; record filing mode, court calendar, delay and condonation evidence before drafting merits.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 6	Legal disability	Operative	Section 6 governs legal disability; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 7	Disability of one of several persons	Operative	Section 7 governs disability of one of several persons; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 8	Special exceptions	Operative	Section 8 governs special exceptions; isolate its actor, trigger, conditions, exceptions and	Assign a legal owner, record the trigger and source, compute independently, and	Source text, chronology, contract/ order, communications, proof of service,

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
			legal consequence before computing time.	retain approval and filing proof.	computation sheet, approvals and filing acknowledgment.
Section 9	Continuous running of time	Operative	Section 9 governs continuous running of time; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 10	Suits against trustees	Operative	Section 10 governs suits against trustees; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 11	Foreign-contract suits	Operative	Section 11 governs foreign-contract suits; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A finance team opens a limitation file on the first missed contractual milestone, identifies the exact claim and records every later acknowledgment, payment, notice, court closure and filing event without allowing negotiations to replace the statutory clock.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
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- Confirm claimant/applicant legal capacity and representative authority.
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Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
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Breach, loss, mitigation and remedy framework

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- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

Can every delay be condoned under section 5?

No. Section 5 applies to eligible appeals and applications, not suits, and special laws may exclude it or impose an outer cap.

Must the defendant plead limitation?

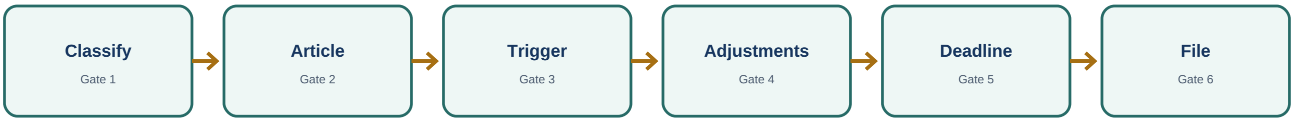
No. Section 3 requires dismissal of a time-barred proceeding even if limitation is not pleaded.

Does later disability stop time?

Ordinarily no once time has begun, subject to the specific statutory rules.

Chapter-specific decision flowchart

Part II - Limitation of suits, appeals and applications - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Part III - Computation of period of limitation

Build a date-by-date chronology and test each exclusion, postponement, fresh-start and continuing-wrong rule independently.

Authors: CA Nikhil Gupta and Kajri Singh

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Unit 3 of 43

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Dedicated Finin2min Summary - Chapter in 2 Minutes

- Section 12 governs exclusion of time in legal proceedings; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 13 governs indigent-person application exclusion; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Wrong-forum time is excluded only after proving diligence, good faith, same matter/relief and a jurisdiction-like defect.
- Section 15 governs other statutory exclusions; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 16 governs effect of death before accrual; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Build a date-by-date chronology and test each exclusion, postponement, fresh-start and continuing-wrong rule independently.

Current statutory text / controlled source extract

12. Exclusion of time in legal proceedings. - Exclude the first day. For appeals, leave, revision or review, exclude the pronouncement day and time requisite for obtaining the relevant decree, sentence or order; also apply the stated judgment-copy rule. For setting aside an award, exclude

time requisite for obtaining the award. Time taken before applying for a copy is not automatically excluded.

13. Exclusion of time where leave to sue or appeal as an indigent person is applied for. - If such an application is rejected, exclude the period of good-faith prosecution and, on payment of court fees, treat the proceeding as if fees were paid initially.

14. Exclusion of time of proceeding bona fide in court without jurisdiction. - Exclude time spent with due diligence and good faith in another civil proceeding concerning the same matter or relief where the court could not entertain it for defect of jurisdiction or a cause of like nature. The section includes the stated Order XXIII fresh-suit rule and explanations concerning inclusion of first/last days, resisting an appeal and misjoinder.

15. Exclusion of time in certain other cases. - Exclude the duration and endpoint days of an injunction or stay; the statutory notice period or time for prior consent or sanction; the insolvency/winding-up interval stated for receivers or liquidators; time spent challenging an execution sale for a purchaser-possession suit; and, for a suit, time during which the defendant was absent from India and the specified administered territories.

16. Effect of death on or before accrual of right to sue. - If a person dies before the right accrues, or the right accrues only on death, limitation runs from when a capable legal representative exists. A parallel rule applies where the intended defendant dies before accrual. The section does not apply to pre-emption, possession of immovable property or hereditary-office suits.

17. Effect of fraud or mistake. - Where the claim is based on fraud, the right/title is fraudulently concealed, relief is sought from mistake, or a necessary document is fraudulently concealed, time begins on discovery or when reasonable diligence could have discovered it, subject to the protected purchaser provisos. If fraud or force prevents execution, the court may extend time on an application made within one year after discovery or cessation.

18. Effect of acknowledgment in writing. - A written and signed acknowledgment made before expiry starts a fresh period from signature. Signature may be personal or by authorised agent. The acknowledgment can qualify despite omission of exact details, postponement language, refusal, set-off or being addressed to another person. The section contains evidence rules for undated acknowledgments and excludes execution applications from its property/right concept.

19. Effect of payment on account of debt or of interest on legacy. - A qualifying payment made before expiry by the liable person or authorised agent starts a fresh period from payment, provided the statutory written-handwriting/signature condition is met. The Explanation addresses mortgagee possession and excludes money payable under a decree or order from "debt".

20. Effect of acknowledgment or payment by another person. - The section defines authorised agency for persons under disability, prevents one joint contractor/partner/executor/mortgagee being charged merely by another's act, and states the limited-owner and Hindu undivided family manager rules.

21. Effect of substituting or adding new plaintiff or defendant. - As against a newly added or substituted party, the suit is ordinarily instituted when the party is added. The court may direct an earlier date where omission arose from a good-faith mistake. Assignment, devolution and conversion of plaintiff to defendant or vice versa are excluded from subsection (1).

22. Continuing breaches and torts. - For a continuing breach or continuing tort, a fresh period begins at every moment during which it continues.

23. Suits for compensation for acts not actionable without special damage. - Where an act is not actionable until specific injury results, limitation is computed from the time the injury results.

24. Computation of time mentioned in instruments. - Instruments are deemed to refer to the Gregorian calendar for the purposes of the Act.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Section 12	Exclusion of time in legal proceedings	Operative	Section 12 governs exclusion of time in legal proceedings; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Maintain a day-level chronology with certified-copy, stay, notice, sanction and prior-proceeding documents.	Orders, filing receipts, certified-copy applications, readiness notices, stay orders, statutory notices, sanction requests and prior pleadings.
Section 13	Indigent-person application exclusion	Operative	Section 13 governs indigent-person application exclusion; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Maintain a day-level chronology with certified-copy, stay, notice, sanction and prior-proceeding documents.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 14	Proceeding in wrong forum	Operative	Wrong-forum time is excluded only after proving diligence, good faith, same matter/relief and a jurisdiction-like defect.	Maintain a day-level chronology with certified-copy, stay, notice, sanction and prior-proceeding documents.	Orders, filing receipts, certified-copy applications, readiness notices, stay orders, statutory notices, sanction requests and prior pleadings.
Section 15	Other statutory exclusions	Operative	Section 15 governs other statutory exclusions; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Maintain a day-level chronology with certified-copy, stay, notice, sanction and prior-proceeding documents.	Orders, filing receipts, certified-copy applications, readiness notices, stay orders, statutory notices, sanction requests and prior pleadings.
		Operative			

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Section 16	Effect of death before accrual		Section 16 governs effect of death before accrual; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 17	Fraud or mistake	Operative	Fraud or mistake postpones time to discovery subject to diligence and protected third-party interests.	Preserve original documents, signatures, authority, discovery evidence, ledgers and payment trail; do not rely on oral reconstruction.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 18	Acknowledgment in writing	Operative	A pre-expiry signed acknowledgment restarts limitation even if qualified, but authority and content must be proved.	Preserve original documents, signatures, authority, discovery evidence, ledgers and payment trail; do not rely on oral reconstruction.	Original acknowledgment/ payment record, electronic metadata, authority, ledger, bank proof and delivery/receipt evidence.
Section 19	Part-payment or interest	Operative	Section 19 governs part-payment or interest; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Preserve original documents, signatures, authority, discovery evidence, ledgers and payment trail; do not rely on oral reconstruction.	Original acknowledgment/ payment record, electronic metadata, authority, ledger, bank proof and delivery/receipt evidence.
Section 20	Acknowledgment/ payment by another	Operative	Section 20 governs acknowledgment/ payment by another; isolate its actor, trigger,	Preserve original documents, signatures, authority, discovery	Original acknowledgment/ payment record, electronic metadata,

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
			conditions, exceptions and legal consequence before computing time.	evidence, ledgers and payment trail; do not rely on oral reconstruction.	authority, ledger, bank proof and delivery/receipt evidence.
Section 21	Adding or substituting parties	Operative	Adding a party ordinarily starts limitation against that party on addition unless good-faith relation-back is ordered.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 22	Continuing breaches and torts	Operative	A fresh period runs while a wrong truly continues; repeated consequences of a completed wrong are not enough.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 23	Special damage	Operative	Section 23 governs special damage; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 24	Gregorian calendar	Operative	Section 24 governs gregorian calendar; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/order, communications, proof of service, computation sheet, approvals and filing acknowledgment.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A claim appears late by 47 days. The team excludes the first day, certified-copy time and a documented stay, but rejects an unsigned balance confirmation as an acknowledgment. The final filing date changes only for legally supported adjustments.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

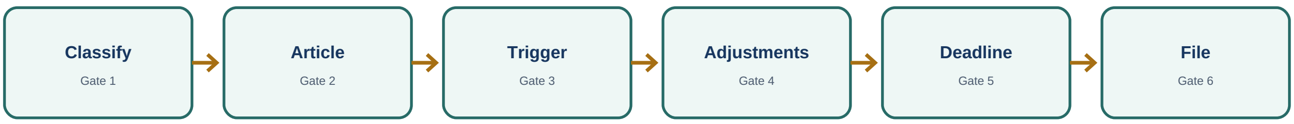
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Part III - Computation of period of limitation - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Part IV - Acquisition of ownership by possession

Easement prescription and extinguishment of title depend on the exact nature, continuity, openness and adverse character of possession or enjoyment.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 4 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Section 25 governs easements by prescription; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 26 governs reversioner exclusion; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Expiry of a possession limitation period can extinguish the proprietary right, not merely the remedy.
- Easement prescription and extinguishment of title depend on the exact nature, continuity, openness and adverse character of possession or enjoyment.

Current statutory text / controlled source extract

25. Acquisition of easements by prescription. - Peaceable, open and as-of-right enjoyment without interruption for twenty years can make the specified easement absolute and indefeasible; the period must end within two years before the contesting suit. Government property uses thirty years. The Explanation defines qualifying interruption and the one-year acquiescence element.

26. Exclusion in favour of reversioner of servient tenement. - The stated enjoyment period during a life interest or term exceeding three years is excluded if the person entitled on determination resists the claim within three years.

27. Extinguishment of right to property. - When the limitation period for a possession suit expires, the claimant's right to the property is extinguished.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Section 25	Easements by prescription	Operative	Section 25 governs easements by prescription; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Build a possession/ easement timeline from title documents, revenue records, tenancy/licence evidence, photographs, notices and witness material.	Title chain, possession records, rent/ licence documents, revenue/ municipal entries, surveys, obstruction notices and witness affidavits.
Section 26	Reversioner exclusion	Operative	Section 26 governs reversioner exclusion; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Build a possession/ easement timeline from title documents, revenue records, tenancy/licence evidence, photographs, notices and witness material.	Title chain, possession records, rent/ licence documents, revenue/ municipal entries, surveys, obstruction notices and witness affidavits.
Section 27	Extinguishment of property right	Operative	Expiry of a possession limitation period can extinguish the proprietary right, not merely the remedy.	Build a possession/ easement timeline from title documents, revenue records, tenancy/licence evidence, photographs, notices and witness material.	Title chain, possession records, rent/ licence documents, revenue/ municipal entries, surveys, obstruction notices and witness affidavits.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A former licensee remains after termination. The owner records licence termination, demand for possession and conduct showing when permissive possession allegedly became hostile; article 65 is not assumed from mere long occupation.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

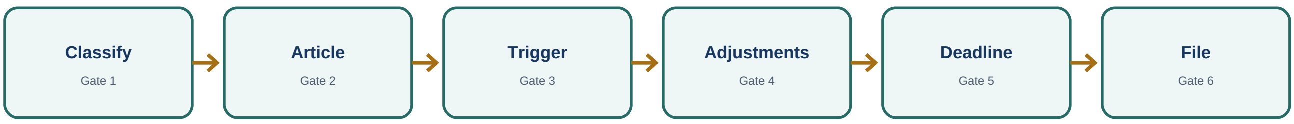
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Part IV - Acquisition of ownership by possession - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Part V - Miscellaneous

Section 29(2) is the bridge to every special or local statute; repeals and transition provisions must be treated as event-date controls.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 5 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Section 28 governs repealed; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- The special/local statute comes first; general computation rules survive only to the extent not expressly excluded.
- Section 30 governs transitional shorter periods; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 31 governs barred and pending proceedings; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 32 governs repealed; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.
- Section 29(2) is the bridge to every special or local statute; repeals and transition provisions must be treated as event-date controls.

Current statutory text / controlled source extract

28. Repealed. - Repealed by the Repealing and Amending Act, 1974 with effect from 20 December 1974.

29. Savings. - (1) Section 25 of the Indian Contract Act remains unaffected. (2) For a special or local law with a different limitation period, section 3 applies as if that period were in the Schedule, and sections 4 to 24 apply only so far as not expressly excluded. (3) Subject to other law, the Act does not apply to marriage and divorce proceedings. (4) Sections 25 and 26 and the easement definition do not apply where the Indian Easements Act extends.

30. Transitional provision. - The section protected a limited window for suits, appeals and applications for which the 1963 Act shortened the period under the 1908 Act. It is principally spent, but event-date transition and the 2020 Jammu and Kashmir/Ladakh adaptation language must be checked for legacy proceedings.

31. Provisions as to barred or pending suits, etc. - The Act does not revive a proceeding already barred under the 1908 Act before commencement and does not affect proceedings already instituted and pending at commencement.

32. Repealed. - Repealed by the Repealing and Amending Act, 1974 with effect from 20 December 1974.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Section 28	Repealed	Repealed	Section 28 governs repealed; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 29	Savings and special/local laws	Operative	The special/local statute comes first; general computation rules survive only to the extent not expressly excluded.	Create a special-statute memo quoting its limitation and condonation language, then test express exclusion and binding precedent.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 30	Transitional shorter periods	Operative	Section 30 governs transitional shorter periods; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Section 31	Barred and pending proceedings	Operative	Section 31 governs barred and pending proceedings; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.
Section 32	Repealed	Repealed	Section 32 governs repealed; isolate its actor, trigger, conditions, exceptions and legal consequence before computing time.	Assign a legal owner, record the trigger and source, compute independently, and retain approval and filing proof.	Source text, chronology, contract/ order, communications, proof of service, computation sheet, approvals and filing acknowledgment.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/ finance owns transaction dates; secretarial/HR/ property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A finance team opens a limitation file on the first missed contractual milestone, identifies the exact claim and records every later acknowledgment, payment, notice, court closure and filing event without allowing negotiations to replace the statutory clock.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/ knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
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Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.

- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

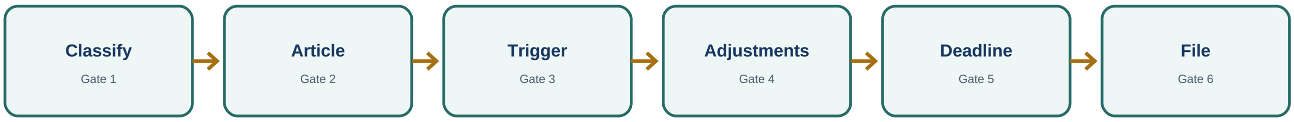
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Part V - Miscellaneous - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part I - Suits relating to accounts

Reconcile account structure, reciprocal demands, agency termination and partnership dissolution before selecting the trigger.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 6 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Reconcile account structure, reciprocal demands, agency termination and partnership dissolution before selecting the trigger.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 1 - Balance due on a mutual, open and current account with reciprocal demands.
Period: 3 years
Starts: Close of the year containing the last admitted or proved item.

Article 2 - Against a factor for an account.
Period: 3 years
Starts: Account demanded and refused during agency, or termination of agency.

Article 3 - Principal against agent for movable property received and not accounted for.
Period: 3 years
Starts: Account demanded and refused during agency, or termination of agency.

Article 4 - Other principal-against-agent suit for neglect or misconduct.
Period: 3 years
Starts: Neglect or misconduct becomes known.

Article 5 - Account and share of profits of a dissolved partnership.
Period: 3 years
Starts: Date of dissolution.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 1	Balance due on a mutual, open and current account with reciprocal demands.	3 years	Close of the year containing the last admitted or proved item.	Article 1: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 2	Against a factor for an account.	3 years	Account demanded and refused during agency, or termination of agency.	Article 2: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 3	Principal against agent for movable property received and not accounted for.	3 years	Account demanded and refused during agency, or termination of agency.	Article 3: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 4	Other principal-against-agent suit for neglect or misconduct.	3 years	Neglect or misconduct becomes known.	Article 4: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 5	Account and share of profits	3 years	Date of dissolution.	Article 5: match the exact claim description, period	Preserve the instrument, event

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
	of a dissolved partnership.			and third-column trigger; near-similar commercial facts can fall under different articles.	date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet

Calculation step	Method	Evidence
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

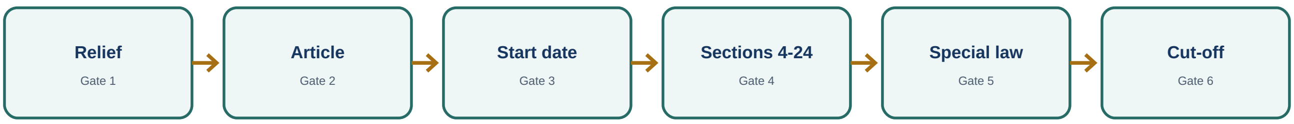
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part I - Suits relating to accounts - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part II - Contracts: Articles 6-26

Wages, sale, work, loans, deposits and account-stated claims ordinarily use a three-year period but the trigger varies materially.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 7 of 43

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Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Wages, sale, work, loans, deposits and account-stated claims ordinarily use a three-year period but the trigger varies materially.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 6 - Seaman's wages
Period: 3 years
Starts: End of the voyage during which wages were earned

Article 7 - Wages of any other person
Period: 3 years
Starts: When wages accrue due

Article 8 - Price of food or drink sold by hotel, tavern or lodging-house keeper
Period: 3 years

Starts: Delivery of food or drink

Article 9 - Price of lodging
Period: 3 years
Starts: When price becomes payable

Article 10 - Carrier compensation for losing or injuring goods
Period: 3 years
Starts: When loss or injury occurs

Article 11 - Carrier compensation for non-delivery or delay
Period: 3 years
Starts: When goods ought to be delivered

Article 12 - Hire of animals, vehicles, boats or household furniture
Period: 3 years
Starts: When hire becomes payable

Article 13 - Balance of money advanced for goods to be delivered
Period: 3 years
Starts: When goods ought to be delivered

Article 14 - Price of goods sold and delivered without fixed credit
Period: 3 years
Starts: Date of delivery

Article 15 - Price of goods sold on fixed credit
Period: 3 years
Starts: Expiry of credit

Article 16 - Price of goods to be paid by bill, no bill given
Period: 3 years
Starts: Expiry of proposed bill period

Article 17 - Price of trees or growing crops sold without fixed credit
Period: 3 years
Starts: Date of sale

Article 18 - Price of work done at request, no payment time fixed
Period: 3 years
Starts: When work is done

Article 19 - Money lent
Period: 3 years
Starts: When loan is made

Article 20 - Money lent by cheque
Period: 3 years
Starts: When cheque is paid

Article 21 - Money lent payable on demand
Period: 3 years
Starts: When loan is made

Article 22 - Money deposited payable on demand, including customer money with banker
Period: 3 years
Starts: When demand is made

Article 23 - Money paid for the defendant

Period: 3 years
Starts: When money is paid

Article 24 - Money received by defendant for plaintiff's use
Period: 3 years
Starts: When money is received

Article 25 - Interest on money due
Period: 3 years
Starts: When interest becomes due

Article 26 - Money found due on accounts stated
Period: 3 years
Starts: Written signed account stated, or agreed future payment date

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 6	Seaman's wages	3 years	End of the voyage during which wages were earned	Article 6: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 7	Wages of any other person	3 years	When wages accrue due	Article 7: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 8	Price of food or drink sold by hotel, tavern or lodging-house keeper	3 years	Delivery of food or drink	Article 8: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 9	Price of lodging	3 years	When price becomes payable	Article 9: match the exact claim description, period and third-column trigger; near-similar commercial	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
				facts can fall under different articles.	
Article 10	Carrier compensation for losing or injuring goods	3 years	When loss or injury occurs	Article 10: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 11	Carrier compensation for non-delivery or delay	3 years	When goods ought to be delivered	Article 11: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 12	Hire of animals, vehicles, boats or household furniture	3 years	When hire becomes payable	Article 12: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 13	Balance of money advanced for goods to be delivered	3 years	When goods ought to be delivered	Article 13: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 14	Price of goods sold and delivered without fixed credit	3 years	Date of delivery	Article 14: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 15	Price of goods sold on fixed credit	3 years	Expiry of credit	Article 15: match the exact claim description, period and third-column trigger; near-similar	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
				commercial facts can fall under different articles.	
Article 16	Price of goods to be paid by bill, no bill given	3 years	Expiry of proposed bill period	Article 16: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 17	Price of trees or growing crops sold without fixed credit	3 years	Date of sale	Article 17: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 18	Price of work done at request, no payment time fixed	3 years	When work is done	Article 18: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 19	Money lent	3 years	When loan is made	Article 19: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 20	Money lent by cheque	3 years	When cheque is paid	Article 20: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 21	Money lent payable on demand	3 years	When loan is made	Article 21: match the exact claim description, period and third-column trigger; near-similar	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
				commercial facts can fall under different articles.	
Article 22	Money deposited payable on demand, including customer money with banker	3 years	When demand is made	Article 22: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 23	Money paid for the defendant	3 years	When money is paid	Article 23: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 24	Money received by defendant for plaintiff's use	3 years	When money is received	Article 24: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 25	Interest on money due	3 years	When interest becomes due	Article 25: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 26	Money found due on accounts stated	3 years	Written signed account stated, or agreed future payment date	Article 26: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

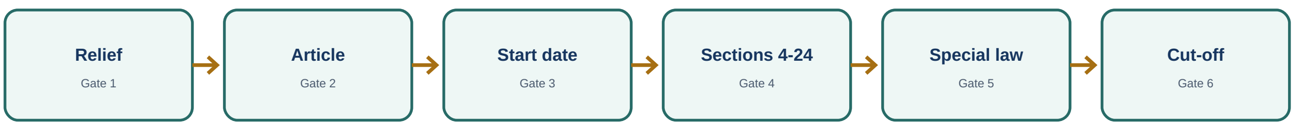
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part II - Contracts: Articles 6-26 - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part II - Contracts: Articles 27-55

Bonds, negotiable instruments, insurance, contribution, rent, specific performance and breach claims require instrument-by-instrument accrual analysis.

Authors: CA Nikhil Gupta and Kajri Singh

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Unit 8 of 43

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Dedicated Finin2min Summary - Chapter in 2 Minutes

- Bonds, negotiable instruments, insurance, contribution, rent, specific performance and breach claims require instrument-by-instrument accrual analysis.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 27 - Breach of promise to act at specified time or contingency
Period: 3 years
Starts: Specified time arrives or contingency happens

Article 28 - Single bond with specified payment day
Period: 3 years
Starts: Specified day

Article 29 - Single bond without specified payment day
Period: 3 years

Starts: Date of execution

Article 30 - Bond subject to condition
Period: 3 years
Starts: When condition is broken

Article 31 - Bill or note payable fixed time after date
Period: 3 years
Starts: When bill or note falls due

Article 32 - Bill payable at sight or after sight, not fixed time
Period: 3 years
Starts: When bill is presented

Article 33 - Bill accepted payable at particular place
Period: 3 years
Starts: Presentation at that place

Article 34 - Bill or note payable fixed time after sight or demand
Period: 3 years
Starts: When fixed time expires

Article 35 - Bill or note payable on demand without postponing writing
Period: 3 years
Starts: Date of bill or note

Article 36 - Note or bond payable by instalments
Period: 3 years
Starts: Each instalment due date

Article 37 - Instalment note/bond with acceleration clause
Period: 3 years
Starts: Default, unless acceleration benefit is waived; then later unwaived default

Article 38 - Note delivered to third person for delivery after event
Period: 3 years
Starts: Delivery to payee

Article 39 - Dishonoured foreign bill with protest and notice
Period: 3 years
Starts: When notice is given

Article 40 - Payee against drawer after non-acceptance
Period: 3 years
Starts: Date of refusal to accept

Article 41 - Accommodation acceptor against drawer
Period: 3 years
Starts: When acceptor pays

Article 42 - Surety against principal debtor
Period: 3 years
Starts: When surety pays creditor

Article 43 - One surety against a co-surety
Period: 3 years
Starts: Payment in excess of own share

Article 44 - Insurance policy - death or loss proof cases

Period: 3 years
Starts: Death/loss occurrence or insurer denial, according to the statutory clause

Article 45 - Assured to recover premium under voidable policy
Period: 3 years
Starts: When insurer elects to avoid

Article 46 - Succession Act refund of legacy or distributed assets
Period: 3 years
Starts: Date of payment or distribution

Article 47 - Money paid on existing consideration that later fails
Period: 3 years
Starts: Date of failure

Article 48 - Contribution after paying more than share under joint decree or revenue
Period: 3 years
Starts: Excess payment date

Article 49 - Co-trustee contribution against deceased trustee estate
Period: 3 years
Starts: When right to contribution accrues

Article 50 - Joint-estate manager contribution
Period: 3 years
Starts: Date of payment

Article 51 - Wrongfully received profits of plaintiff immovable property
Period: 3 years
Starts: When profits are received

Article 52 - Arrears of rent
Period: 3 years
Starts: When arrears become due

Article 53 - Vendor personal claim for unpaid immovable-property price
Period: 3 years
Starts: Completion date, or later title acceptance

Article 54 - Specific performance of contract
Period: 3 years
Starts: Fixed performance date; otherwise notice of refusal

Article 55 - Compensation for contract breach not otherwise provided
Period: 3 years
Starts: Breach; relevant successive breach; or cessation of continuing breach

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 27		3 years			

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
	Breach of promise to act at specified time or contingency		Specified time arrives or contingency happens	Article 27: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 28	Single bond with specified payment day	3 years	Specified day	Article 28: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 29	Single bond without specified payment day	3 years	Date of execution	Article 29: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 30	Bond subject to condition	3 years	When condition is broken	Article 30: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 31	Bill or note payable fixed time after date	3 years	When bill or note falls due	Article 31: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 32	Bill payable at sight or after sight, not fixed time	3 years	When bill is presented	Article 32: match the exact claim description, period and third-column trigger; near-similar	Preserve the instrument, event date and article-

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				commercial facts can fall under different articles.	selection memorandum.
Article 33	Bill accepted payable at particular place	3 years	Presentation at that place	Article 33: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 34	Bill or note payable fixed time after sight or demand	3 years	When fixed time expires	Article 34: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 35	Bill or note payable on demand without postponing writing	3 years	Date of bill or note	Article 35: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 36	Note or bond payable by instalments	3 years	Each instalment due date	Article 36: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 37	Instalment note/ bond with acceleration clause	3 years	Default, unless acceleration benefit is waived; then later unwaived default	Article 37: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 38	Note delivered to third person for delivery after event	3 years	Delivery to payee	Article 38: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 39	Dishonoured foreign bill with protest and notice	3 years	When notice is given	Article 39: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 40	Payee against drawer after non-acceptance	3 years	Date of refusal to accept	Article 40: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 41	Accommodation acceptor against drawer	3 years	When acceptor pays	Article 41: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 42	Surety against principal debtor	3 years	When surety pays creditor	Article 42: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 43	One surety against a co-surety	3 years	Payment in excess of own share	Article 43: match the exact claim description, period and third-column trigger; near-similar	Preserve the instrument, event date and article-

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				commercial facts can fall under different articles.	selection memorandum.
Article 44	Insurance policy - death or loss proof cases	3 years	Death/loss occurrence or insurer denial, according to the statutory clause	Article 44: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 45	Assured to recover premium under voidable policy	3 years	When insurer elects to avoid	Article 45: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 46	Succession Act refund of legacy or distributed assets	3 years	Date of payment or distribution	Article 46: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 47	Money paid on existing consideration that later fails	3 years	Date of failure	Article 47: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 48	Contribution after paying more than share under joint decree or revenue	3 years	Excess payment date	Article 48: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 49	Co-trustee contribution against deceased trustee estate	3 years	When right to contribution accrues	Article 49: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 50	Joint-estate manager contribution	3 years	Date of payment	Article 50: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 51	Wrongfully received profits of plaintiff immovable property	3 years	When profits are received	Article 51: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 52	Arrears of rent	3 years	When arrears become due	Article 52: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 53	Vendor personal claim for unpaid immovable-property price	3 years	Completion date, or later title acceptance	Article 53: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 54	Specific performance of contract	3 years	Fixed performance date; otherwise notice of refusal	Specific performance: separate a fixed performance date from notice of refusal;	Preserve the instrument, event date and article-

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				readiness evidence does not itself change the statutory trigger.	selection memorandum.
Article 55	Compensation for contract breach not otherwise provided	3 years	Breach; relevant successive breach; or cessation of continuing breach	Article 55: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A sale agreement fixes 30 September for completion. Article 54 ordinarily runs from that date; a later refusal letter may be evidence but does not replace a fixed statutory trigger.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/ knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

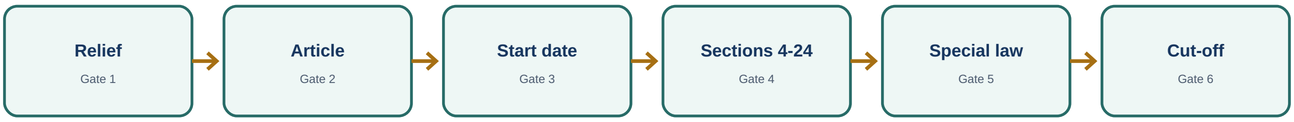
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part II - Contracts: Articles 27-55 - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part III - Declarations

Article 58 runs from when the right to sue first accrues; a later continuing effect does not automatically create a fresh accrual.

Authors: CA Nikhil Gupta and Kajri Singh | Legal review cut-off: 2026-07-18 | Unit 9 of 43 | India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Article 58 runs from when the right to sue first accrues; a later continuing effect does not automatically create a fresh accrual.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 56 - Declare forgery of an issued or registered instrument.
Period: 3 years
Starts: Issue or registration becomes known.

Article 57 - Declaration that alleged adoption is invalid or never occurred.
Period: 3 years
Starts: Alleged adoption becomes known.

Article 58 - Any other declaration.

Period: 3 years
Starts: When right to sue first accrues.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 56	Declare forgery of an issued or registered instrument.	3 years	Issue or registration becomes known.	Article 56: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 57	Declaration that alleged adoption is invalid or never occurred.	3 years	Alleged adoption becomes known.	Article 57: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 58	Any other declaration.	3 years	When right to sue first accrues.	Other declaration: time runs when the right to sue first accrues, not on every later adverse consequence.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

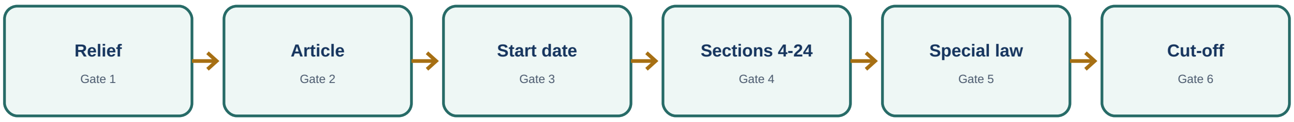
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part III - Declarations - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part IV - Instruments, decrees and mortgages

Knowledge, majority, redemption, transfer and re-entry dates control different clauses.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 10 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Knowledge, majority, redemption, transfer and re-entry dates control different clauses.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 59 - Cancel or set aside instrument/decree or rescind contract.
Period: 3 years
Starts: Entitling facts first become known.

Article 60 - Set aside guardian transfer of ward property.
Period: 3 years
Starts: Ward majority or death event specified by article.

Article 61 - Mortgagor redemption/recovery, transferee possession or surplus collection claims.

Period: 30/12/3 years
Starts: Accrual, knowledge of transfer or re-entry, depending on clause.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 59	Cancel or set aside instrument/ decree or rescind contract.	3 years	Entitling facts first become known.	Article 59: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 60	Set aside guardian transfer of ward property.	3 years	Ward majority or death event specified by article.	Article 60: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 61	Mortgagor redemption/ recovery, transferee possession or surplus collection claims.	30/12/3 years	Accrual, knowledge of transfer or re-entry, depending on clause.	Article 61: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

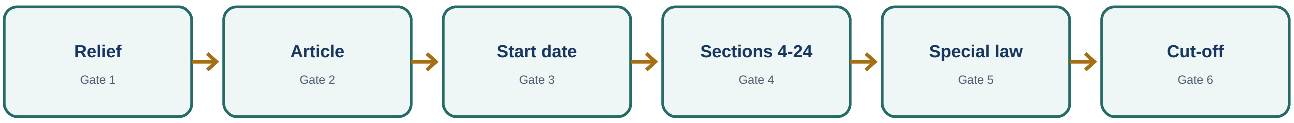
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part IV - Instruments, decrees and mortgages - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part V - Immovable property

Distinguish charge enforcement, foreclosure, prior possession, title, forfeiture and tenancy termination.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 11 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Distinguish charge enforcement, foreclosure, prior possession, title, forfeiture and tenancy termination.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 62 - Enforce money secured by mortgage or charge
Period: 12 years
Starts: When money sued for becomes due

Article 63 - Mortgagee foreclosure or possession
Period: 30/12 years
Starts: Secured money due or entitlement to possession

Article 64 - Possession based on previous possession after dispossession
Period: 12 years

Starts: Date of dispossession

Article 65 - Possession based on title
Period: 12 years
Starts: When defendant possession becomes adverse, subject to explanations

Article 66 - Possession after forfeiture or breach of condition
Period: 12 years
Starts: Forfeiture or breach

Article 67 - Landlord recovery from tenant
Period: 12 years
Starts: When tenancy is determined

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 62	Enforce money secured by mortgage or charge	12 years	When money sued for becomes due	Article 62: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 63	Mortgagee foreclosure or possession	30/12 years	Secured money due or entitlement to possession	Article 63: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 64	Possession based on previous possession after dispossession	12 years	Date of dispossession	Article 64: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 65	Possession based on title	12 years	When defendant possession becomes	Title possession: prove when possession became hostile and adverse; permissive	Preserve the instrument, event date and article-

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
			adverse, subject to explanations	possession does not become adverse without a clear transition.	selection memorandum.
Article 66	Possession after forfeiture or breach of condition	12 years	Forfeiture or breach	Article 66: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 67	Landlord recovery from tenant	12 years	When tenancy is determined	Article 67: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

The defendant entered as tenant and later asserts ownership. The claimant must prove a clear hostile transition; the original permissive entry does not itself start adverse possession.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

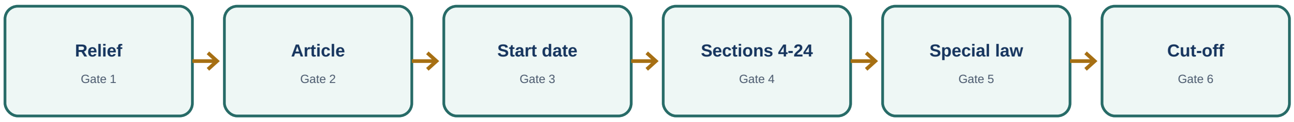
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part V - Immovable property - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part VI - Movable property

Knowledge of the possessor, wrongful taking and refusal after demand create different starting points.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 12 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Knowledge of the possessor, wrongful taking and refusal after demand create different starting points.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 68 - Specific movable property lost, stolen, misappropriated or converted
Period: 3 years
Starts: Right-holder first learns who possesses it

Article 69 - Other specific movable property
Period: 3 years
Starts: When property is wrongfully taken

Article 70 - Recover property deposited or pawned from depositary/pawnee
Period: 3 years
Starts: Refusal after demand

Article 71 - Recover deposited/pawned property later bought for value
Period: 3 years
Starts: When sale becomes known

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 68	Specific movable property lost, stolen, misappropriated or converted	3 years	Right-holder first learns who possesses it	Article 68: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 69	Other specific movable property	3 years	When property is wrongfully taken	Article 69: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 70	Recover property deposited or pawned from depositary/pawnee	3 years	Refusal after demand	Article 70: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 71	Recover deposited/pawned property later bought for value	3 years	When sale becomes known	Article 71: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

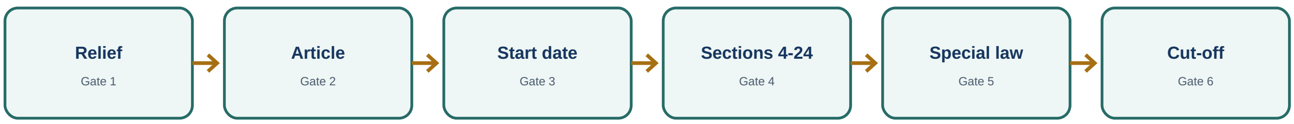
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part VI - Movable property - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part VII - Torts

Short one- and two-year periods coexist with three-year tort articles; classify the civil wrong before computing.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 13 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Short one- and two-year periods coexist with three-year tort articles; classify the civil wrong before computing.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 72 - Act or omission alleged under an enactment
Period: 1 year
Starts: Act or omission

Article 73 - False imprisonment
Period: 1 year
Starts: Imprisonment ends

Article 74 - Malicious prosecution
Period: 1 year

Starts: Acquittal or termination

Article 75 - Libel
Period: 1 year
Starts: Publication

Article 76 - Slander
Period: 1 year
Starts: Words spoken or special damage

Article 77 - Loss of service from seduction of servant or daughter
Period: 1 year
Starts: Loss occurs

Article 78 - Inducing breach of contract
Period: 1 year
Starts: Date of breach

Article 79 - Illegal, irregular or excessive distress
Period: 1 year
Starts: Date of distress

Article 80 - Wrongful seizure of movable property under legal process
Period: 1 year
Starts: Date of seizure

Article 81 - Representative suit under Legal Representatives Suits Act
Period: 1 year
Starts: Death of person wronged

Article 82 - Fatal Accidents Act representative suit
Period: 2 years
Starts: Date of death

Article 83 - Legal Representatives Suits Act claim against representative
Period: 2 years
Starts: Wrong complained of

Article 84 - Perverting property from authorised purpose
Period: 2 years
Starts: Perversion becomes known

Article 85 - Obstructing way or watercourse
Period: 3 years
Starts: Date of obstruction

Article 86 - Diverting watercourse
Period: 3 years
Starts: Date of diversion

Article 87 - Trespass on immovable property
Period: 3 years
Starts: Date of trespass

Article 88 - Copyright or exclusive privilege infringement
Period: 3 years
Starts: Date of infringement

Article 89 - Restrain waste

Period: 3 years
Starts: When waste begins

Article 90 - Injury from wrongfully obtained injunction
Period: 3 years
Starts: When injunction ceases

Article 91 - Wrongfully taking, injuring or detaining movable property
Period: 3 years
Starts: Knowledge of possessor or wrongful taking/injury/unlawful detention, by clause

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 72	Act or omission alleged under an enactment	1 year	Act or omission	Article 72: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 73	False imprisonment	1 year	Imprisonment ends	Article 73: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 74	Malicious prosecution	1 year	Acquittal or termination	Article 74: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 75	Libel	1 year	Publication	Article 75: match the exact claim description, period and third-column trigger;	Preserve the instrument, event date and article-

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				near-similar commercial facts can fall under different articles.	selection memorandum.
Article 76	Slander	1 year	Words spoken or special damage	Article 76: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 77	Loss of service from seduction of servant or daughter	1 year	Loss occurs	Article 77: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 78	Inducing breach of contract	1 year	Date of breach	Article 78: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 79	Illegal, irregular or excessive distress	1 year	Date of distress	Article 79: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 80	Wrongful seizure of movable	1 year	Date of seizure	Article 80: match the exact claim description, period and	Preserve the instrument, event date and article-

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
	property under legal process			third-column trigger; near-similar commercial facts can fall under different articles.	selection memorandum.
Article 81	Representative suit under Legal Representatives Suits Act	1 year	Death of person wronged	Article 81: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 82	Fatal Accidents Act representative suit	2 years	Date of death	Article 82: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 83	Legal Representatives Suits Act claim against representative	2 years	Wrong complained of	Article 83: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 84	Perverting property from authorised purpose	2 years	Perversion becomes known	Article 84: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 85	Obstructing way or watercourse	3 years	Date of obstruction	Article 85: match the exact claim	Preserve the instrument, event

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				description, period and third-column trigger; near-similar commercial facts can fall under different articles.	date and article-selection memorandum.
Article 86	Diverting watercourse	3 years	Date of diversion	Article 86: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 87	Trespass on immovable property	3 years	Date of trespass	Article 87: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 88	Copyright or exclusive privilege infringement	3 years	Date of infringement	Article 88: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 89	Restrain waste	3 years	When waste begins	Article 89: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 90		3 years			

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
	Injury from wrongfully obtained injunction		When injunction ceases	Article 90: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 91	Wrongfully taking, injuring or detaining movable property	3 years	Knowledge of possessor or wrongful taking/ injury/unlawful detention, by clause	Article 91: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/ finance owns transaction dates; secretarial/HR/ property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

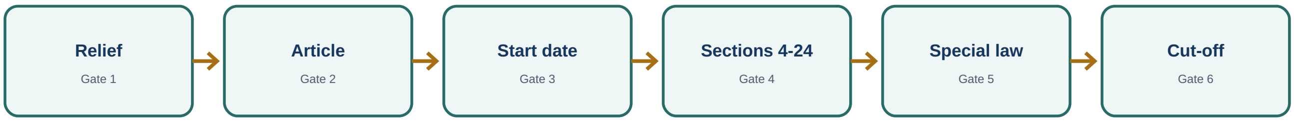
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part VII - Torts - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part VIII - Trusts and endowments

Property type, knowledge of transfer and change of manager determine the applicable period and trigger.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 14 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Property type, knowledge of transfer and change of manager determine the applicable period and trigger.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 92 - Recover immovable trust property transferred by trustee for value
Period: 12 years
Starts: Transfer becomes known

Article 93 - Recover movable trust property transferred by trustee for value
Period: 3 years
Starts: Transfer becomes known

Article 94 - Set aside transfer of immovable religious/charitable endowment property
Period: 12 years
Starts: Transfer becomes known

Article 95 - Set aside transfer of movable religious/charitable endowment property
Period: 3 years
Starts: Transfer becomes known

Article 96 - Manager recovers endowment property transferred by previous manager
Period: 12 years
Starts: Later of transferor manager departure/death and plaintiff appointment

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 92	Recover immovable trust property transferred by trustee for value	12 years	Transfer becomes known	Article 92: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 93	Recover movable trust property transferred by trustee for value	3 years	Transfer becomes known	Article 93: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 94	Set aside transfer of immovable religious/ charitable endowment property	12 years	Transfer becomes known	Article 94: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 95	Set aside transfer of movable religious/ charitable endowment property	3 years	Transfer becomes known	Article 95: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 96	Manager recovers endowment property transferred by previous manager	12 years	Later of transferor manager departure/death and plaintiff appointment	Article 96: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger		

Calculation step	Method	Evidence
	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/ knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

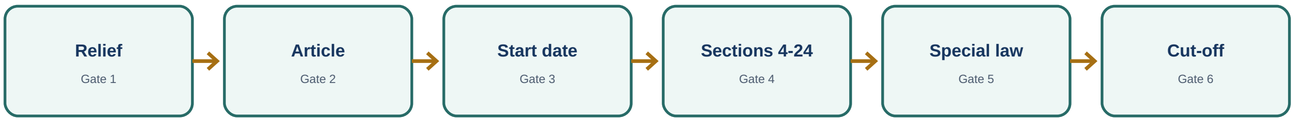
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part VIII - Trusts and endowments - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part IX - Miscellaneous suits

Pre-emption, execution orders, government acts, judgments, hereditary office, family property and government suits use distinct periods.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 15 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Pre-emption, execution orders, government acts, judgments, hereditary office, family property and government suits use distinct periods.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 97 - Enforce pre-emption right
Period: 1 year
Starts: Purchaser possession or registration, as applicable

Article 98 - Challenge specified execution/small-cause possession order
Period: 1 year
Starts: Date of final order

Article 99 - Set aside civil/revenue court or revenue-arrears sale
Period: 1 year

Starts: Sale confirmation/finality

Article 100 - Alter or set aside non-suit court decision or official act/order
Period: 1 year
Starts: Final decision/order or official act/order

Article 101 - Upon judgment, including foreign judgment, or recognizance
Period: 3 years
Starts: Date of judgment or recognizance

Article 102 - Property conveyed while plaintiff insane
Period: 3 years
Starts: Restoration to sanity plus knowledge

Article 103 - Make good loss from deceased trustee estate
Period: 3 years
Starts: Trustee death or later resulting loss

Article 104 - Establish periodically recurring right
Period: 3 years
Starts: First refusal

Article 105 - Hindu claim for maintenance arrears
Period: 3 years
Starts: When arrears are payable

Article 106 - Legacy, residue or intestate distributive share
Period: 12 years
Starts: When legacy/share becomes payable or deliverable

Article 107 - Possession of hereditary office
Period: 12 years
Starts: Adverse possession of office

Article 108 - Reversioner declaration against alienation by Hindu or Muslim female
Period: 12 years
Starts: Date of alienation

Article 109 - Mitakshara son setting aside father alienation of ancestral property
Period: 12 years
Starts: Alienee takes possession

Article 110 - Excluded joint-family member enforcing share
Period: 12 years
Starts: Exclusion becomes known

Article 111 - Local authority possession of public street/road
Period: 30 years
Starts: Dispossession or discontinuance

Article 112 - Suit by Central or State Government, subject to exception
Period: 30 years
Starts: When time would run against a like private claim

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 97	Enforce pre-emption right	1 year	Purchaser possession or registration, as applicable	Article 97: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 98	Challenge specified execution/small-cause possession order	1 year	Date of final order	Article 98: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 99	Set aside civil/ revenue court or revenue-arrears sale	1 year	Sale confirmation/ finality	Article 99: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 100	Alter or set aside non-suit court decision or official act/order	1 year	Final decision/ order or official act/order	Article 100: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 101	Upon judgment, including foreign judgment, or recognizance	3 years	Date of judgment or recognizance	Article 101: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
		3 years			

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 102	Property conveyed while plaintiff insane		Restoration to sanity plus knowledge	Article 102: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 103	Make good loss from deceased trustee estate	3 years	Trustee death or later resulting loss	Article 103: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 104	Establish periodically recurring right	3 years	First refusal	Article 104: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 105	Hindu claim for maintenance arrears	3 years	When arrears are payable	Article 105: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 106	Legacy, residue or intestate distributive share	12 years	When legacy/ share becomes payable or deliverable	Article 106: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 107	Possession of hereditary office	12 years	Adverse possession of office	Article 107: match the exact claim description, period and third-column trigger; near-similar	Preserve the instrument, event date and article-

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				commercial facts can fall under different articles.	selection memorandum.
Article 108	Reversioner declaration against alienation by Hindu or Muslim female	12 years	Date of alienation	Article 108: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 109	Mitakshara son setting aside father alienation of ancestral property	12 years	Alienee takes possession	Article 109: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 110	Excluded joint-family member enforcing share	12 years	Exclusion becomes known	Article 110: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 111	Local authority possession of public street/ road	30 years	Dispossession or discontinuance	Article 111: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 112	Suit by Central or State Government, subject to exception	30 years	When time would run against a like private claim	Article 112: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

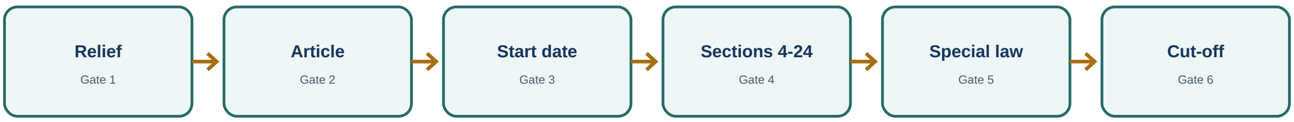
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part IX - Miscellaneous suits - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

First Division, Part X - Residuary suits

Article 113 applies only when no other suit article governs and runs when the right to sue accrues.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 16 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Article 113 applies only when no other suit article governs and runs when the right to sue accrues.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 113 - Any suit not otherwise provided in the Schedule.
Period: 3 years
Starts: When right to sue accrues.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 113	Any suit not otherwise provided in the Schedule.	3 years	When right to sue accrues.	Residuary suit article applies only after excluding every specific suit article.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/ knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

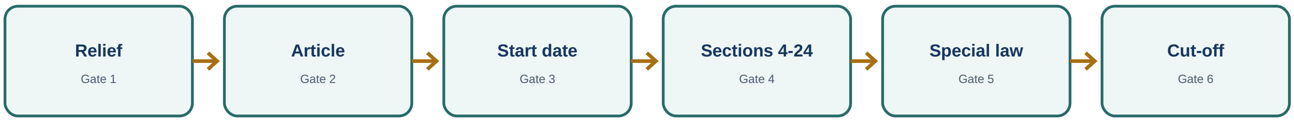
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

First Division, Part X - Residuary suits - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Second Division - Appeals

The Schedule contains legacy code references; always overlay the current procedural code and special statute.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 17 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- The Schedule contains legacy code references; always overlay the current procedural code and special statute.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 114 - Appeal from acquittal under the legacy criminal-procedure reference.
Period: 90/30 days
Starts: Order appealed from or grant of special leave, by clause.

Article 115 - Criminal appeal under the legacy criminal-procedure reference.
Period: 30/60/30 days
Starts: Sentence or order, by forum and clause.

Article 116 - Civil appeal under the Code of Civil Procedure.
Period: 90/30 days

Starts: Date of decree or order, by forum.

Article 117 - Appeal from High Court decree/order to same court.
Period: 30 days
Starts: Date of decree or order.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Article 114	Appeal from acquittal under the legacy criminal-procedure reference.	90/30 days	Order appealed from or grant of special leave, by clause.	Legacy code reference: overlay current BNSS/ CrPC, Arbitration Act and special-statute transition before relying on the printed Schedule.	Apply current BNSS/CrPC transition and special-statute provisions.
Article 115	Criminal appeal under the legacy criminal-procedure reference.	30/60/30 days	Sentence or order, by forum and clause.	Legacy code reference: overlay current BNSS/ CrPC, Arbitration Act and special-statute transition before relying on the printed Schedule.	Apply current BNSS/CrPC transition and special-statute provisions.
Article 116	Civil appeal under the Code of Civil Procedure.	90/30 days	Date of decree or order, by forum.	Article 116: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 117	Appeal from High Court decree/order to same court.	30 days	Date of decree or order.	Article 117: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

Two claims arise from the same transaction but seek different reliefs. The team selects separate Schedule articles and trigger dates rather than using one generic invoice date.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

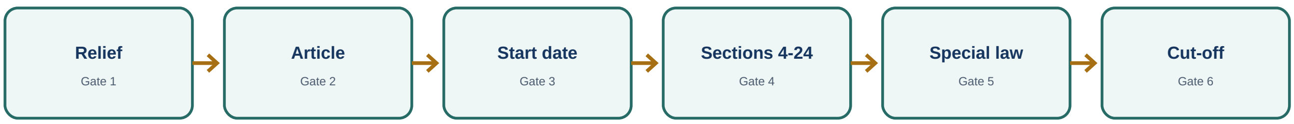
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

Second Division - Appeals - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Third Division - Applications

Applications range from ten days to twelve years; Article 137 is residuary and begins when the right to apply accrues.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 18 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Applications range from ten days to twelve years; Article 137 is residuary and begins when the right to apply accrues.
- The first column classifies the proceeding, the second sets the period and the third fixes the starting point.
- Sections 4-24 can alter computation only when legally available.
- A special/local statute may replace the Schedule period or exclude general provisions.

Current statutory text / controlled source extract

Article 118 - Leave to appear and defend summary suit
Period: 10 days
Starts: Service of summons

Article 119 - Legacy Arbitration Act 1940 award filing or setting-aside application
Period: 30 days
Starts: Service of notice of making or filing award, by clause

Article 120 - Add legal representative of deceased party under CPC
Period: 90 days

Starts: Date of death

Article 121 - Set aside abatement under CPC
Period: 60 days
Starts: Date of abatement

Article 122 - Restore suit/appeal/review/revision dismissed for default
Period: 30 days
Starts: Date of dismissal

Article 123 - Set aside ex parte decree or rehear ex parte appeal
Period: 30 days
Starts: Decree date, or knowledge where service was not due

Article 124 - Review by court other than Supreme Court
Period: 30 days
Starts: Date of decree or order

Article 125 - Record adjustment or satisfaction of decree
Period: 30 days
Starts: Payment or adjustment

Article 126 - Payment of decree by instalments
Period: 30 days
Starts: Date of decree

Article 127 - Set aside execution sale
Period: 60 days
Starts: Date of sale

Article 128 - Dispossessed person disputing decree-holder/purchaser right
Period: 30 days
Starts: Date of dispossession

Article 129 - Possession after removing resistance/obstruction in execution
Period: 30 days
Starts: Date of resistance or obstruction

Article 130 - Leave to appeal as indigent person
Period: 60/30 days
Starts: Date of decree, by forum

Article 131 - Exercise of revision powers under procedural codes
Period: 90 days
Starts: Decree, order or sentence sought to be revised

Article 132 - High Court certificate of fitness for Supreme Court appeal
Period: 60 days
Starts: Date of order or sentence

Article 133 - Special leave to appeal to Supreme Court
Period: 60/60/90 days
Starts: Judgment/order/sentence or refusal date, by clause

Article 134 - Delivery of possession to execution-sale purchaser
Period: 1 year
Starts: When sale becomes absolute

Article 135 - Enforcement of decree granting mandatory injunction

Period: 3 years
Starts: Decree date or fixed performance date

Article 136 - Execution of other civil decree or order
Period: 12 years
Starts: When enforceable or relevant default; perpetual injunction has no period

Article 137 - Any other application not elsewhere provided
Period: 3 years
Starts: When right to apply accrues

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 118	Leave to appear and defend summary suit	10 days	Service of summons	Article 118: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 119	Legacy Arbitration Act 1940 award filing or setting-aside application	30 days	Service of notice of making or filing award, by clause	Legacy code reference: overlay current BNSS/ CrPC, Arbitration Act and special-statute transition before relying on the printed Schedule.	Preserve the instrument, event date and article-selection memorandum.
Article 120	Add legal representative of deceased party under CPC	90 days	Date of death	Article 120: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 121	Set aside abatement under CPC	60 days	Date of abatement	Article 121: match the exact claim description, period and third-column trigger; near-similar commercial facts can	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				fall under different articles.	
Article 122	Restore suit/ appeal/review/ revision dismissed for default	30 days	Date of dismissal	Article 122: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 123	Set aside ex parte decree or rehear ex parte appeal	30 days	Decree date, or knowledge where service was not due	Article 123: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 124	Review by court other than Supreme Court	30 days	Date of decree or order	Article 124: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 125	Record adjustment or satisfaction of decree	30 days	Payment or adjustment	Article 125: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 126	Payment of decree by instalments	30 days	Date of decree	Article 126: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
		60 days	Date of sale	Article 127: match the exact claim description,	Preserve the instrument, event

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Article 127	Set aside execution sale			period and third-column trigger; near-similar commercial facts can fall under different articles.	date and article-selection memorandum.
Article 128	Dispossessed person disputing decree-holder/ purchaser right	30 days	Date of dispossession	Article 128: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 129	Possession after removing resistance/ obstruction in execution	30 days	Date of resistance or obstruction	Article 129: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 130	Leave to appeal as indigent person	60/30 days	Date of decree, by forum	Article 130: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 131	Exercise of revision powers under procedural codes	90 days	Decree, order or sentence sought to be revised	Legacy code reference: overlay current BNSS/ CrPC, Arbitration Act and special-statute transition before relying on the printed Schedule.	Preserve the instrument, event date and article-selection memorandum.
Article 132	High Court certificate of fitness for Supreme Court appeal	60 days	Date of order or sentence	Article 132: match the exact claim description, period and third-column trigger; near-similar commercial facts can	Preserve the instrument, event date and article-selection memorandum.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
				fall under different articles.	
Article 133	Special leave to appeal to Supreme Court	60/60/90 days	Judgment/order/ sentence or refusal date, by clause	Article 133: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 134	Delivery of possession to execution-sale purchaser	1 year	When sale becomes absolute	Article 134: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 135	Enforcement of decree granting mandatory injunction	3 years	Decree date or fixed performance date	Article 135: match the exact claim description, period and third-column trigger; near-similar commercial facts can fall under different articles.	Preserve the instrument, event date and article-selection memorandum.
Article 136	Execution of other civil decree or order	12 years	When enforceable or relevant default; perpetual injunction has no period	Execution generally runs for twelve years from enforceability or relevant default; perpetual injunction execution is uncapped by this article.	Preserve the instrument, event date and article-selection memorandum.
Article 137	Any other application not elsewhere provided	3 years	When right to apply accrues	Residuary application: identify when the enforceable right to apply first arose under the governing statute.	Preserve the instrument, event date and article-selection memorandum.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A statutory application has no specific article. The lawyer identifies the first date an enforceable right to apply arose, checks the special law and computes three years under Article 137.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

How is the correct article selected?

Classify the actual relief and legal relationship, then rule out specific articles before using a residuary article.

Does a demand notice always start limitation?

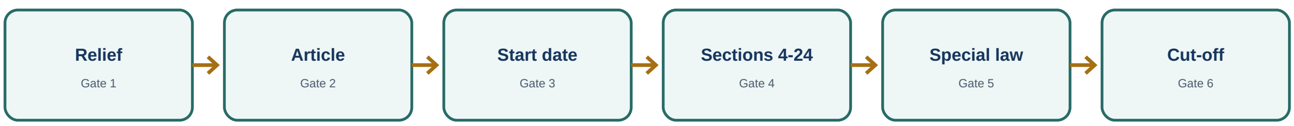
No. Some articles run from loan, delivery, breach, refusal, knowledge or enforceability irrespective of a later demand.

Can section 5 extend a suit article?

No general section 5 condonation applies to suits.

Chapter-specific decision flowchart

Third Division - Applications - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Commencement Notification S.O. 3118 dated 29 October 1963

The Act commenced on 1 January 1964.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 19 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- The Act commenced on 1 January 1964.
- Central commencement instrument.
- Use event-date law and retain the signed official source.
- Update every affected page, register and calculator rule after a change.

Current statutory text / controlled source extract

Commencement Notification S.O. 3118 dated 29 October 1963

Legal effect: The Act commenced on 1 January 1964.

Source classification: Central commencement instrument.

The signed Gazette/current official source controls.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/ control
Instrument identity	Commencement Notification S.O. 3118 dated 29 October 1963	Source-controlled	Central commencement instrument.	Confirm signed Gazette/current official source and legal effect.	Instrument PDF, publication date, commencement and amendment link.
Affected text	Act/territory/ transition	Event-date specific	The Act commenced on 1 January 1964.	Update current-text and event-date redline.	Official Gazette, India Code footnote and matter date.
Operational control	Legal research and docketing	Mandatory	Do not rely on a historical bare act without this instrument.	Source register, legal review and filing checklist.	
State/forum overlay	Local implementation	Matter specific	Check State/UT official sources and forum practice.	Current State Gazette, High Court rules and order.	

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/ finance owns transaction dates; secretarial/HR/ property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A legacy proceeding straddles a territorial or amendment date. The team retains both versions, identifies the operative date and records why the selected text governs.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/ knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
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Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

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Finin2min Q&A

Why is event-date law important?

Territorial application, repeals, adaptations and transition provisions can change the controlling text.

Is India Code enough for State amendments?

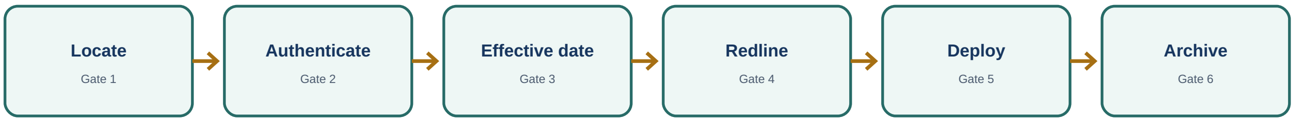
It is the central starting point; obtain the current State Gazette and court source for State-specific matters.

What must be archived?

Signed Gazette/source copy, redline, effective date, affected provisions and research sign-off.

Chapter-specific decision flowchart

Commencement Notification S.O. 3118 dated 29 October 1963 - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Sikkim Extension Notification S.O. 647(C) dated 24 August 1984

The Act was brought into force in Sikkim from 1 September 1984.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 20 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- The Act was brought into force in Sikkim from 1 September 1984.
- Territorial commencement record.
- Use event-date law and retain the signed official source.
- Update every affected page, register and calculator rule after a change.

Current statutory text / controlled source extract

Sikkim Extension Notification S.O. 647(C) dated 24 August 1984

Legal effect: The Act was brought into force in Sikkim from 1 September 1984.

Source classification: Territorial commencement record.

The signed Gazette/current official source controls.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Instrument identity	Sikkim Extension Notification S.O. 647(C) dated 24 August 1984	Source-controlled	Territorial commencement record.	Confirm signed Gazette/current official source and legal effect.	Instrument PDF, publication date, commencement and amendment link.
Affected text	Act/territory/ transition	Event-date specific	The Act was brought into force in Sikkim from 1 September 1984.	Update current-text and event-date redline.	Official Gazette, India Code footnote and matter date.
Operational control	Legal research and docketing	Mandatory	Do not rely on a historical bare act without this instrument.	Source register, legal review and filing checklist.	
State/forum overlay	Local implementation	Matter specific	Check State/UT official sources and forum practice.	Current State Gazette, High Court rules and order.	

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/ finance owns transaction dates; secretarial/HR/ property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A legacy proceeding straddles a territorial or amendment date. The team retains both versions, identifies the operative date and records why the selected text governs.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/ knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
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Evidence and document-retention checklist

- Executed instrument and amendments.
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Breach, loss, mitigation and remedy framework

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Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

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- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

Why is event-date law important?

Territorial application, repeals, adaptations and transition provisions can change the controlling text.

Is India Code enough for State amendments?

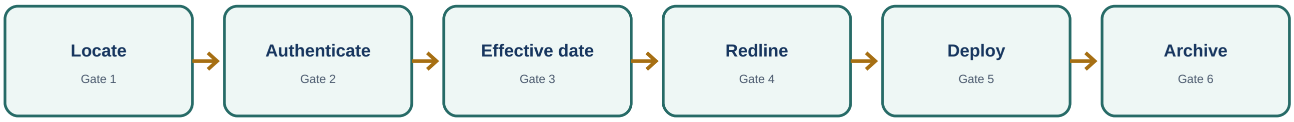
It is the central starting point; obtain the current State Gazette and court source for State-specific matters.

What must be archived?

Signed Gazette/source copy, redline, effective date, affected provisions and research sign-off.

Chapter-specific decision flowchart

Sikkim Extension Notification S.O. 647(C) dated 24 August 1984 - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Repealing and Amending Act, 1974

Sections 28 and 32 were repealed with effect from 20 December 1974.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 21 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Sections 28 and 32 were repealed with effect from 20 December 1974.
- Central amendment and repeal history.
- Use event-date law and retain the signed official source.
- Update every affected page, register and calculator rule after a change.

Current statutory text / controlled source extract

Repealing and Amending Act, 1974

Legal effect: Sections 28 and 32 were repealed with effect from 20 December 1974.

Source classification: Central amendment and repeal history.

The signed Gazette/current official source controls.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Instrument identity	Repealing and Amending Act, 1974	Source-controlled	Central amendment and repeal history.	Confirm signed Gazette/current official source and legal effect.	Instrument PDF, publication date, commencement and amendment link.
Affected text	Act/territory/ transition	Event-date specific	Sections 28 and 32 were repealed with effect from 20 December 1974.	Update current-text and event-date redline.	Official Gazette, India Code footnote and matter date.
Operational control	Legal research and docketing	Mandatory	Do not rely on a historical bare act without this instrument.	Source register, legal review and filing checklist.	
State/forum overlay	Local implementation	Matter specific	Check State/ UT official sources and forum practice.	Current State Gazette, High Court rules and order.	

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A legacy proceeding straddles a territorial or amendment date. The team retains both versions, identifies the operative date and records why the selected text governs.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
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Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
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- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
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- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

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Finin2min Q&A

Why is event-date law important?

Territorial application, repeals, adaptations and transition provisions can change the controlling text.

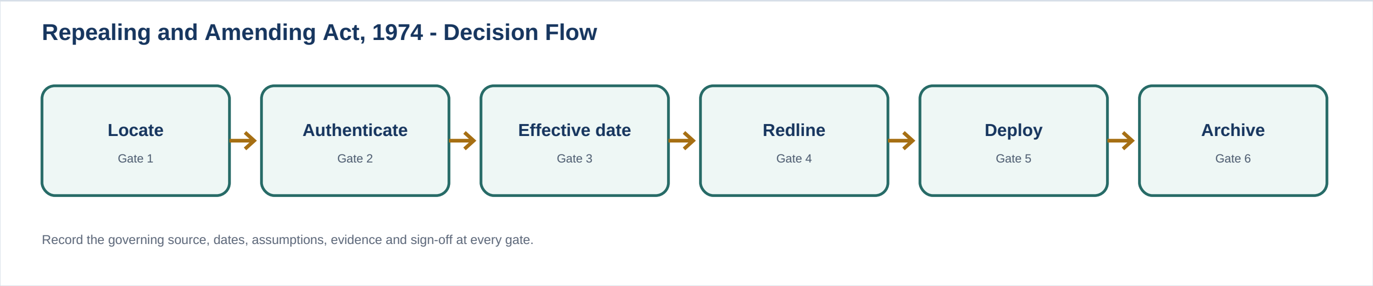
Is India Code enough for State amendments?

It is the central starting point; obtain the current State Gazette and court source for State-specific matters.

What must be archived?

Signed Gazette/source copy, redline, effective date, affected provisions and research sign-off.

Chapter-specific decision flowchart



LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Jammu and Kashmir Reorganisation Act, 2019

The territorial exclusion in section 1 was omitted with effect from 31 October 2019.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 22 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- The territorial exclusion in section 1 was omitted with effect from 31 October 2019.
- Central territorial amendment.
- Use event-date law and retain the signed official source.
- Update every affected page, register and calculator rule after a change.

Current statutory text / controlled source extract

Jammu and Kashmir Reorganisation Act, 2019

Legal effect: The territorial exclusion in section 1 was omitted with effect from 31 October 2019.

Source classification: Central territorial amendment.

The signed Gazette/current official source controls.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Instrument identity	Jammu and Kashmir Reorganisation Act, 2019	Source-controlled	Central territorial amendment.	Confirm signed Gazette/current official source and legal effect.	Instrument PDF, publication date, commencement and amendment link.
Affected text	Act/territory/ transition	Event-date specific	The territorial exclusion in section 1 was omitted with effect from 31 October 2019.	Update current-text and event-date redline.	Official Gazette, India Code footnote and matter date.
Operational control	Legal research and docketing	Mandatory	Do not rely on a historical bare act without this instrument.	Source register, legal review and filing checklist.	
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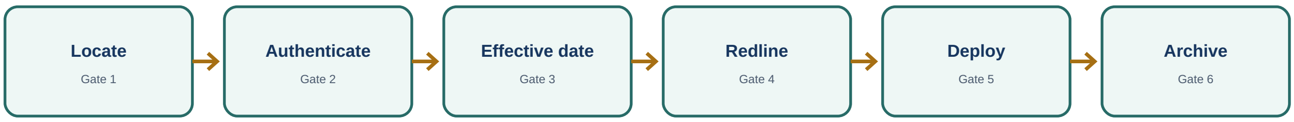
Chapter-specific decision flowchart

Jammu and Kashmir Reorganisation Act, 2019 - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Jammu and Kashmir and Ladakh Adaptation Orders, 2020

Legacy transition language and application to reorganised Union territories require event-date review.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 23 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Legacy transition language and application to reorganised Union territories require event-date review.
- Adaptation and transition instruments.
- Use event-date law and retain the signed official source.
- Update every affected page, register and calculator rule after a change.

Current statutory text / controlled source extract

Jammu and Kashmir and Ladakh Adaptation Orders, 2020

Legal effect: Legacy transition language and application to reorganised Union territories require event-date review.

Source classification: Adaptation and transition instruments.

The signed Gazette/current official source controls.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Instrument identity	Jammu and Kashmir and Ladakh Adaptation Orders, 2020	Source-controlled	Adaptation and transition instruments.	Confirm signed Gazette/current official source and legal effect.	Instrument PDF, publication date, commencement and amendment link.
Affected text	Act/territory/ transition	Event-date specific	Legacy transition language and application to reorganised Union territories require event-date review.	Update current-text and event-date redline.	Official Gazette, India Code footnote and matter date.
Operational control	Legal research and docketing	Mandatory	Do not rely on a historical bare act without this instrument.	Source register, legal review and filing checklist.	
State/forum overlay	Local implementation	Matter specific	Check State/UT official sources and forum practice.	Current State Gazette, High Court rules and order.	

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A legacy proceeding straddles a territorial or amendment date. The team retains both versions, identifies the operative date and records why the selected text governs.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.
- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

Why is event-date law important?

Territorial application, repeals, adaptations and transition provisions can change the controlling text.

Is India Code enough for State amendments?

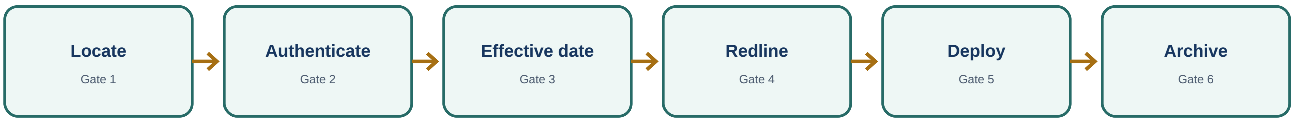
It is the central starting point; obtain the current State Gazette and court source for State-specific matters.

What must be archived?

Signed Gazette/source copy, redline, effective date, affected provisions and research sign-off.

Chapter-specific decision flowchart

Jammu and Kashmir and Ladakh Adaptation Orders, 2020 - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

State amendment and local-law interface

West Bengal Act 18 of 1977 is noted on India Code; every State-specific amendment and local limitation rule must be checked for the forum and cause of action.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 24 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- West Bengal Act 18 of 1977 is noted on India Code; every State-specific amendment and local limitation rule must be checked for the forum and cause of action.
- State/UT source-control module.
- Use event-date law and retain the signed official source.
- Update every affected page, register and calculator rule after a change.

Current statutory text / controlled source extract

State amendment and local-law interface

Legal effect: West Bengal Act 18 of 1977 is noted on India Code; every State-specific amendment and local limitation rule must be checked for the forum and cause of action.

Source classification: State/UT source-control module.

The signed Gazette/current official source controls.

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Instrument identity	State amendment and local-law interface	Source-controlled	State/UT source-control module.	Confirm signed Gazette/current official source and legal effect.	Instrument PDF, publication date, commencement and amendment link.
Affected text	Act/territory/ transition	Event-date specific	West Bengal Act 18 of 1977 is noted on India Code; every State-specific amendment and local limitation rule must be checked for the forum and cause of action.	Update current-text and event-date redline.	Official Gazette, India Code footnote and matter date.
Operational control	Legal research and docketing	Mandatory	Do not rely on a historical bare act without this instrument.	Source register, legal review and filing checklist.	
State/forum overlay	Local implementation	Matter specific	Check State/UT official sources and forum practice.	Current State Gazette, High Court rules and order.	

Finin2min implementation explanation

Classification

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Computation

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Control owner

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Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A legacy proceeding straddles a territorial or amendment date. The team retains both versions, identifies the operative date and records why the selected text governs.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
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Practical transaction application

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Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
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Evidence and document-retention checklist

- Executed instrument and amendments.
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Limitation and forum controls

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- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
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Why is event-date law important?

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It is the central starting point; obtain the current State Gazette and court source for State-specific matters.

What must be archived?

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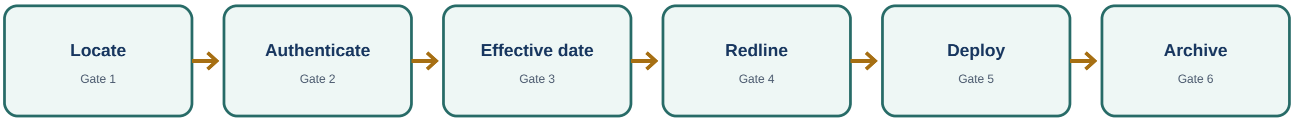
Chapter-specific decision flowchart

State amendment and local-law interface - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Bare Act, Schedule and source-control master

One file linking the local Act text, all 137 Schedule articles, amendment notes and official sources.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 25 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- One file linking the local Act text, all 137 Schedule articles, amendment notes and official sources.
- Convert act identity and commencement into a dated, evidence-backed control.
- Convert all 32 sections into a dated, evidence-backed control.
- Convert all 137 articles into a dated, evidence-backed control.
- Convert repeals and adaptations into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Act identity and commencement
2. All 32 sections
3. All 137 articles
4. Repeals and adaptations
5. Official source links
6. Event-date snapshot

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Act identity and commencement	Matter-specific	Test act identity and commencement against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for act identity and commencement.	Retain official source, working paper and decision evidence for act identity and commencement.
Gate 2	All 32 sections	Matter-specific	Test all 32 sections against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for all 32 sections.	Retain official source, working paper and decision evidence for all 32 sections.
Gate 3	All 137 articles	Matter-specific	Test all 137 articles against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for all 137 articles.	Retain official source, working paper and decision evidence for all 137 articles.
Gate 4	Repeals and adaptations	Matter-specific	Test repeals and adaptations against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for repeals and adaptations.	Retain official source, working paper and decision evidence for repeals and adaptations.
Gate 5	Official source links	Matter-specific	Test official source links against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for official source links.	Retain official source, working paper and decision evidence for official source links.
Gate 6	Event-date snapshot	Matter-specific	Test event-date snapshot against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for event-date snapshot.	Retain official source, working paper and decision evidence for event-date snapshot.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

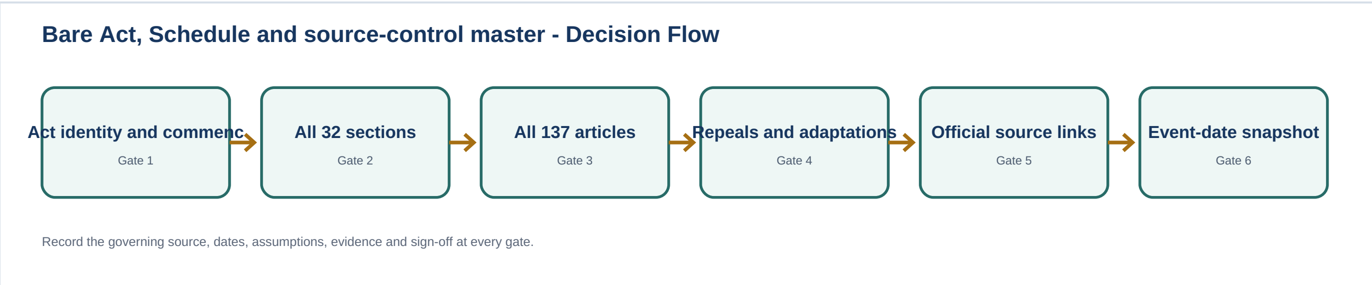
What is the most common failure?

Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart



LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Limitation calculator and chronology methodology

A reproducible method for trigger, first-day exclusion, calendar period, copy time, court closure, statutory exclusion, fresh start and filing cut-off.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 26 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- A reproducible method for trigger, first-day exclusion, calendar period, copy time, court closure, statutory exclusion, fresh start and filing cut-off.
- Convert proceeding type into a dated, evidence-backed control.
- Convert governing special law into a dated, evidence-backed control.
- Convert schedule article into a dated, evidence-backed control.
- Convert trigger date into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Proceeding type
2. Governing special law
3. Schedule article
4. Trigger date
5. Exclusions/fresh start
6. Filing cut-off

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Proceeding type	Matter-specific	Test proceeding type against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for proceeding type.	Retain official source, working paper and decision evidence for proceeding type.
Gate 2	Governing special law	Matter-specific	Test governing special law against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for governing special law.	Retain official source, working paper and decision evidence for governing special law.
Gate 3	Schedule article	Matter-specific	Test schedule article against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for schedule article.	Retain official source, working paper and decision evidence for schedule article.
Gate 4	Trigger date	Matter-specific	Test trigger date against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for trigger date.	Retain official source, working paper and decision evidence for trigger date.
Gate 5	Exclusions/ fresh start	Matter-specific	Test exclusions/ fresh start against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for exclusions/ fresh start.	Retain official source, working paper and decision evidence for exclusions/fresh start.
Gate 6	Filing cut-off	Matter-specific	Test filing cut-off against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for filing cut-off.	Retain official source, working paper and decision evidence for filing cut-off.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

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Finin2min Q&A

What is the first professional step?

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What is the most common failure?

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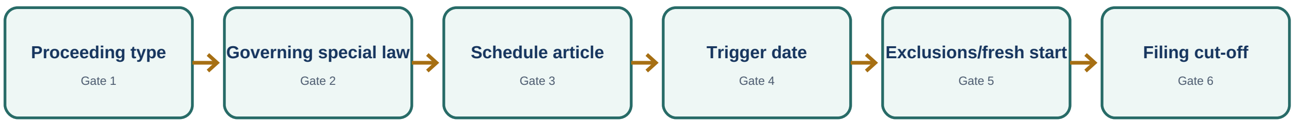
What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Limitation calculator and chronology methodology - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Accrual, cause of action and right-to-sue master

Separate breach, refusal, knowledge, damage, adverse possession, enforceability and recurring/default events before choosing an article.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 27 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Separate breach, refusal, knowledge, damage, adverse possession, enforceability and recurring/default events before choosing an article.
- Convert legal right into a dated, evidence-backed control.
- Convert breach/refusal into a dated, evidence-backed control.
- Convert knowledge into a dated, evidence-backed control.
- Convert damage into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Legal right
2. Breach/refusal
3. Knowledge
4. Damage
5. First accrual
6. Recurring or continuing event

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Legal right	Matter-specific	Test legal right against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for legal right.	Retain official source, working paper and decision evidence for legal right.
Gate 2	Breach/ refusal	Matter-specific	Test breach/refusal against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for breach/ refusal.	Retain official source, working paper and decision evidence for breach/refusal.
Gate 3	Knowledge	Matter-specific	Test knowledge against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for knowledge.	Retain official source, working paper and decision evidence for knowledge.
Gate 4	Damage	Matter-specific	Test damage against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for damage.	Retain official source, working paper and decision evidence for damage.
Gate 5	First accrual	Matter-specific	Test first accrual against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for first accrual.	Retain official source, working paper and decision evidence for first accrual.
Gate 6	Recurring or continuing event	Matter-specific	Test recurring or continuing event against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for recurring or continuing event.	Retain official source, working paper and decision evidence for recurring or continuing event.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

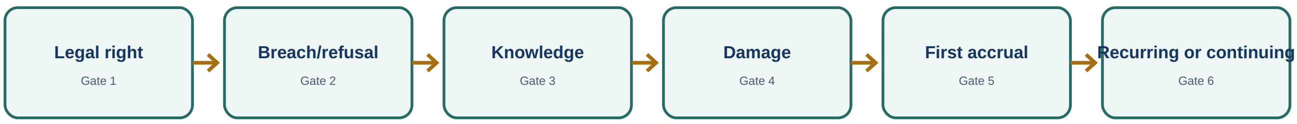
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Accrual, cause of action and right-to-sue master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Section 5 sufficient-cause and condonation master

Appeals and eligible applications may be condoned; suits and Order XXI applications are outside the general section 5 route.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 28 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Appeals and eligible applications may be condoned; suits and Order XXI applications are outside the general section 5 route.
- Convert eligible proceeding into a dated, evidence-backed control.
- Convert delay days into a dated, evidence-backed control.
- Convert sufficient cause chronology into a dated, evidence-backed control.
- Convert diligence into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Eligible proceeding
2. Delay days
3. Sufficient cause chronology
4. Diligence
5. Prejudice/public interest
6. Reasoned affidavit

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Eligible proceeding	Matter-specific	Test eligible proceeding against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for eligible proceeding.	Retain official source, working paper and decision evidence for eligible proceeding.
Gate 2	Delay days	Matter-specific	Test delay days against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for delay days.	Retain official source, working paper and decision evidence for delay days.
Gate 3	Sufficient cause chronology	Matter-specific	Test sufficient cause chronology against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for sufficient cause chronology.	Retain official source, working paper and decision evidence for sufficient cause chronology.
Gate 4	Diligence	Matter-specific	Test diligence against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for diligence.	Retain official source, working paper and decision evidence for diligence.
Gate 5	Prejudice/ public interest	Matter-specific	Test prejudice/ public interest against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for prejudice/ public interest.	Retain official source, working paper and decision evidence for prejudice/public interest.
Gate 6	Reasoned affidavit	Matter-specific	Test reasoned affidavit against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for reasoned affidavit.	Retain official source, working paper and decision evidence for reasoned affidavit.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

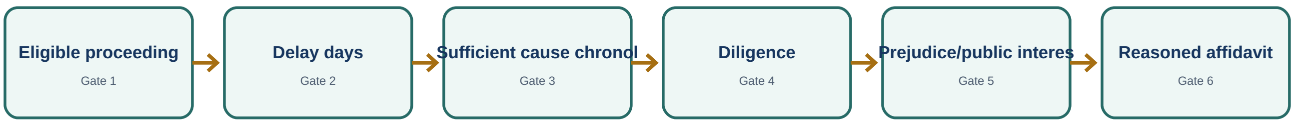
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Section 5 sufficient-cause and condonation master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Section 14 wrong-forum exclusion master

Due diligence, good faith, same matter/relief and jurisdiction-like defect must be proved through the complete first-proceeding record.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 29 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Due diligence, good faith, same matter/relief and jurisdiction-like defect must be proved through the complete first-proceeding record.
- Convert former proceeding into a dated, evidence-backed control.
- Convert same matter/relief into a dated, evidence-backed control.
- Convert due diligence into a dated, evidence-backed control.
- Convert good faith into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Former proceeding
2. Same matter/relief
3. Due diligence
4. Good faith
5. Jurisdiction-like defect
6. First/last-day computation

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Former proceeding	Matter-specific	Test former proceeding against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for former proceeding.	Retain official source, working paper and decision evidence for former proceeding.
Gate 2	Same matter/relief	Matter-specific	Test same matter/relief against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for same matter/relief.	Retain official source, working paper and decision evidence for same matter/relief.
Gate 3	Due diligence	Matter-specific	Test due diligence against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for due diligence.	Retain official source, working paper and decision evidence for due diligence.
Gate 4	Good faith	Matter-specific	Test good faith against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for good faith.	Retain official source, working paper and decision evidence for good faith.
Gate 5	Jurisdiction-like defect	Matter-specific	Test jurisdiction-like defect against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for jurisdiction-like defect.	Retain official source, working paper and decision evidence for jurisdiction-like defect.
Gate 6	First/last-day computation	Matter-specific	Test first/last-day computation against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for first/last-day computation.	Retain official source, working paper and decision evidence for first/last-day computation.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

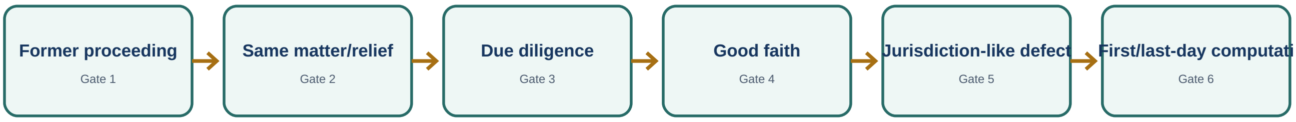
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Section 14 wrong-forum exclusion master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Sections 12 to 15 exclusion master

Copy time, stays, statutory notice, consent/sanction, insolvency/liquidation and other exclusions need date-specific evidence.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 30 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Copy time, stays, statutory notice, consent/sanction, insolvency/liquidation and other exclusions need date-specific evidence.
- Convert pronouncement/start day into a dated, evidence-backed control.
- Convert copy application/readiness into a dated, evidence-backed control.
- Convert stay period into a dated, evidence-backed control.
- Convert notice/sanction into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Pronouncement/start day
2. Copy application/readiness
3. Stay period
4. Notice/sanction
5. Liquidator/receiver period
6. Court closure

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Pronouncement/ start day	Matter-specific	Test pronouncement/ start day against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for pronouncement/ start day.	Retain official source, working paper and decision evidence for pronouncement/ start day.
Gate 2	Copy application/ readiness	Matter-specific	Test copy application/ readiness against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for copy application/ readiness.	Retain official source, working paper and decision evidence for copy application/ readiness.
Gate 3	Stay period	Matter-specific	Test stay period against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for stay period.	Retain official source, working paper and decision evidence for stay period.
Gate 4	Notice/sanction	Matter-specific	Test notice/sanction against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for notice/ sanction.	Retain official source, working paper and decision evidence for notice/ sanction.
Gate 5	Liquidator/ receiver period	Matter-specific	Test liquidator/ receiver period against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for liquidator/receiver period.	Retain official source, working paper and decision evidence for liquidator/receiver period.
Gate 6	Court closure	Matter-specific	Test court closure against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for court closure.	Retain official source, working paper and decision evidence for court closure.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

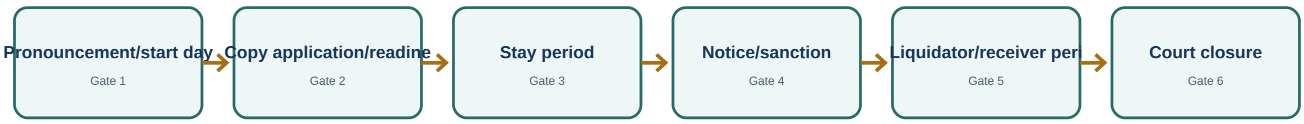
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Sections 12 to 15 exclusion master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Section 17 fraud, mistake and concealed-document master

Discovery and reasonable diligence must be pleaded with dates; protected purchaser and execution sub-rules require separate analysis.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 31 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Discovery and reasonable diligence must be pleaded with dates; protected purchaser and execution sub-rules require separate analysis.
- Convert fraud/mistake type into a dated, evidence-backed control.
- Convert discovery date into a dated, evidence-backed control.
- Convert reasonable diligence into a dated, evidence-backed control.
- Convert concealed document into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Fraud/mistake type
2. Discovery date
3. Reasonable diligence
4. Concealed document
5. Protected purchaser
6. Execution one-year window

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Fraud/ mistake type	Matter-specific	Test fraud/mistake type against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for fraud/ mistake type.	Retain official source, working paper and decision evidence for fraud/ mistake type.
Gate 2	Discovery date	Matter-specific	Test discovery date against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for discovery date.	Retain official source, working paper and decision evidence for discovery date.
Gate 3	Reasonable diligence	Matter-specific	Test reasonable diligence against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for reasonable diligence.	Retain official source, working paper and decision evidence for reasonable diligence.
Gate 4	Concealed document	Matter-specific	Test concealed document against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for concealed document.	Retain official source, working paper and decision evidence for concealed document.
Gate 5	Protected purchaser	Matter-specific	Test protected purchaser against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for protected purchaser.	Retain official source, working paper and decision evidence for protected purchaser.
Gate 6	Execution one-year window	Matter-specific	Test execution one-year window against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for execution one-year window.	Retain official source, working paper and decision evidence for execution one-year window.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

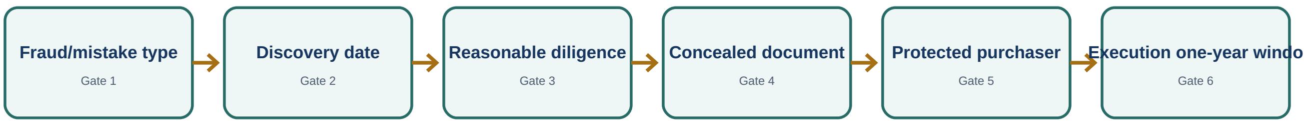
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Section 17 fraud, mistake and concealed-document master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Acknowledgment, part-payment and fresh limitation master

A pre-expiry signed acknowledgment or qualifying payment can restart time; authority, content, date and proof are decisive.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 32 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- A pre-expiry signed acknowledgment or qualifying payment can restart time; authority, content, date and proof are decisive.
- Convert before expiry into a dated, evidence-backed control.
- Convert liability identified into a dated, evidence-backed control.
- Convert writing/signature into a dated, evidence-backed control.
- Convert authority into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Before expiry
2. Liability identified
3. Writing/signature
4. Authority
5. Part-payment proof
6. Fresh-period computation

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Before expiry	Matter-specific	Test before expiry against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for before expiry.	Retain official source, working paper and decision evidence for before expiry.
Gate 2	Liability identified	Matter-specific	Test liability identified against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for liability identified.	Retain official source, working paper and decision evidence for liability identified.
Gate 3	Writing/ signature	Matter-specific	Test writing/ signature against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for writing/signature.	Retain official source, working paper and decision evidence for writing/signature.
Gate 4	Authority	Matter-specific	Test authority against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for authority.	Retain official source, working paper and decision evidence for authority.
Gate 5	Part-payment proof	Matter-specific	Test part-payment proof against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for part-payment proof.	Retain official source, working paper and decision evidence for part-payment proof.
Gate 6	Fresh-period computation	Matter-specific	Test fresh-period computation against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for fresh-period computation.	Retain official source, working paper and decision evidence for fresh-period computation.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

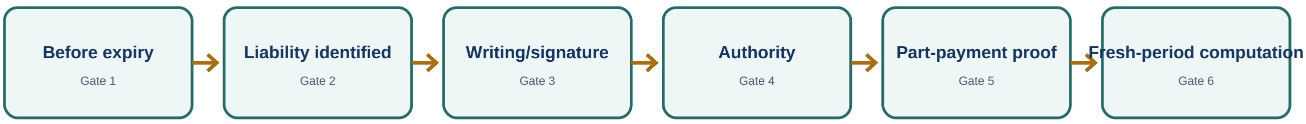
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Acknowledgment, part-payment and fresh limitation master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Addition and substitution of parties master

A new party is ordinarily exposed to the addition date unless the court grants good-faith mistake relation-back.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 33 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- A new party is ordinarily exposed to the addition date unless the court grants good-faith mistake relation-back.
- Convert original parties into a dated, evidence-backed control.
- Convert added party date into a dated, evidence-backed control.
- Convert good-faith mistake into a dated, evidence-backed control.
- Convert assignment/devolution into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Original parties
2. Added party date
3. Good-faith mistake
4. Assignment/devolution
5. Limitation prejudice
6. Relation-back order

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Original parties	Matter-specific	Test original parties against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for original parties.	Retain official source, working paper and decision evidence for original parties.
Gate 2	Added party date	Matter-specific	Test added party date against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for added party date.	Retain official source, working paper and decision evidence for added party date.
Gate 3	Good-faith mistake	Matter-specific	Test good-faith mistake against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for good-faith mistake.	Retain official source, working paper and decision evidence for good-faith mistake.
Gate 4	Assignment/ devolution	Matter-specific	Test assignment/ devolution against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for assignment/devolution.	Retain official source, working paper and decision evidence for assignment/ devolution.
Gate 5	Limitation prejudice	Matter-specific	Test limitation prejudice against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for limitation prejudice.	Retain official source, working paper and decision evidence for limitation prejudice.
Gate 6	Relation-back order	Matter-specific	Test relation-back order against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for relation-back order.	Retain official source, working paper and decision evidence for relation-back order.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

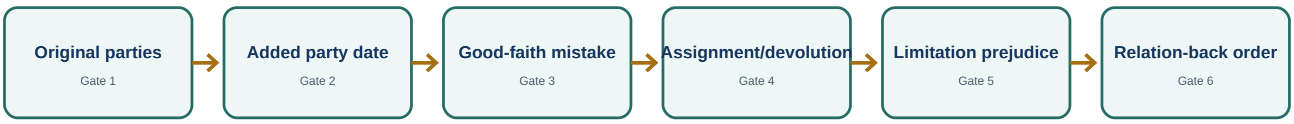
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Addition and substitution of parties master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Continuing breaches, torts and recurring claims master

Distinguish a continuing wrong from continuing damage and separate each instalment, recurring payment or successive breach.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 34 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Distinguish a continuing wrong from continuing damage and separate each instalment, recurring payment or successive breach.
- Convert single completed wrong into a dated, evidence-backed control.
- Convert continuing wrong into a dated, evidence-backed control.
- Convert continuing damage into a dated, evidence-backed control.
- Convert successive breach into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Single completed wrong
2. Continuing wrong
3. Continuing damage
4. Successive breach
5. Recurring instalment
6. Cessation date

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Single completed wrong	Matter-specific	Test single completed wrong against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for single completed wrong.	Retain official source, working paper and decision evidence for single completed wrong.
Gate 2	Continuing wrong	Matter-specific	Test continuing wrong against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for continuing wrong.	Retain official source, working paper and decision evidence for continuing wrong.
Gate 3	Continuing damage	Matter-specific	Test continuing damage against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for continuing damage.	Retain official source, working paper and decision evidence for continuing damage.
Gate 4	Successive breach	Matter-specific	Test successive breach against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for successive breach.	Retain official source, working paper and decision evidence for successive breach.
Gate 5	Recurring instalment	Matter-specific	Test recurring instalment against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for recurring instalment.	Retain official source, working paper and decision evidence for recurring instalment.
Gate 6	Cessation date	Matter-specific	Test cessation date against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for cessation date.	Retain official source, working paper and decision evidence for cessation date.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

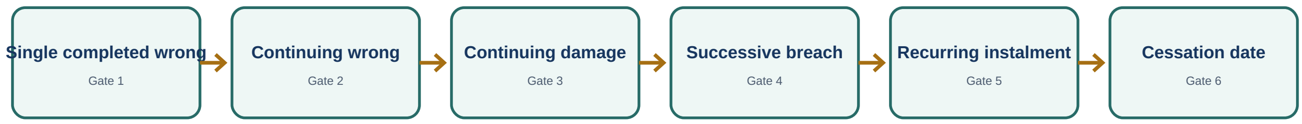
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Continuing breaches, torts and recurring claims master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Property, adverse possession and easement master

Articles 64-67 and sections 25-27 demand possession character, hostile commencement, tenancy determination and interruption evidence.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 35 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Articles 64-67 and sections 25-27 demand possession character, hostile commencement, tenancy determination and interruption evidence.
- Convert title/previous possession into a dated, evidence-backed control.
- Convert hostile commencement into a dated, evidence-backed control.
- Convert open and continuous possession into a dated, evidence-backed control.
- Convert tenant/licence transition into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Title/previous possession
2. Hostile commencement
3. Open and continuous possession
4. Tenant/licence transition
5. Interruption
6. Article 64/65/67 selection

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Title/previous possession	Matter-specific	Test title/previous possession against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for title/ previous possession.	Retain official source, working paper and decision evidence for title/ previous possession.
Gate 2	Hostile commencement	Matter-specific	Test hostile commencement against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for hostile commencement.	Retain official source, working paper and decision evidence for hostile commencement.
Gate 3	Open and continuous possession	Matter-specific	Test open and continuous possession against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for open and continuous possession.	Retain official source, working paper and decision evidence for open and continuous possession.
Gate 4	Tenant/licence transition	Matter-specific	Test tenant/licence transition against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for tenant/ licence transition.	Retain official source, working paper and decision evidence for tenant/ licence transition.
Gate 5	Interruption	Matter-specific	Test interruption against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for interruption.	Retain official source, working paper and decision evidence for interruption.
Gate 6	Article 64/65/67 selection	Matter-specific	Test article 64/65/67 selection against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for article 64/65/67 selection.	Retain official source, working paper and decision evidence for article 64/65/67 selection.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

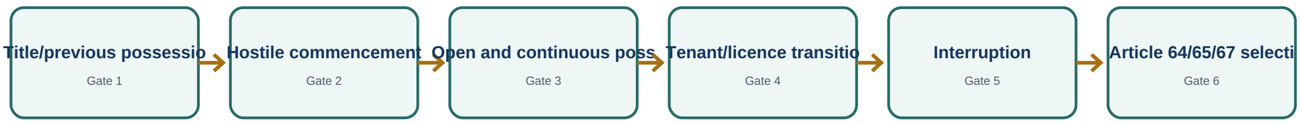
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Property, adverse possession and easement master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Section 29(2) special and local laws master

Start with the special statute: identify its period, express exclusion, condonation cap, forum and whether sections 4-24 survive.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 36 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Start with the special statute: identify its period, express exclusion, condonation cap, forum and whether sections 4-24 survive.
- Convert special period into a dated, evidence-backed control.
- Convert express exclusion into a dated, evidence-backed control.
- Convert condonation language into a dated, evidence-backed control.
- Convert outer cap into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Special period
2. Express exclusion
3. Condonation language
4. Outer cap
5. Sections 4-24 survival
6. Binding forum precedent

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Special period	Matter-specific	Test special period against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for special period.	Retain official source, working paper and decision evidence for special period.
Gate 2	Express exclusion	Matter-specific	Test express exclusion against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for express exclusion.	Retain official source, working paper and decision evidence for express exclusion.
Gate 3	Condonation language	Matter-specific	Test condonation language against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for condonation language.	Retain official source, working paper and decision evidence for condonation language.
Gate 4	Outer cap	Matter-specific	Test outer cap against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for outer cap.	Retain official source, working paper and decision evidence for outer cap.
Gate 5	Sections 4-24 survival	Matter-specific	Test sections 4-24 survival against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for sections 4-24 survival.	Retain official source, working paper and decision evidence for sections 4-24 survival.
Gate 6	Binding forum precedent	Matter-specific	Test binding forum precedent against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for binding forum precedent.	Retain official source, working paper and decision evidence for binding forum precedent.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

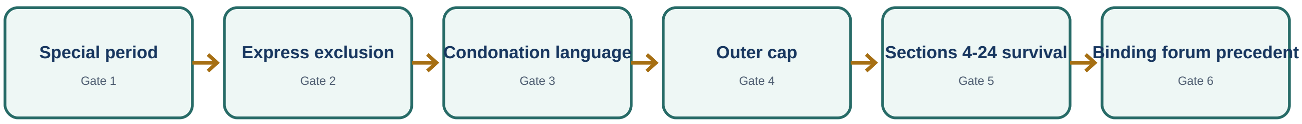
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Section 29(2) special and local laws master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Contract and commercial-claims limitation master

Map invoices, milestones, rejection, termination, account confirmation, guarantees, specific performance and damages to distinct triggers.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 37 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Map invoices, milestones, rejection, termination, account confirmation, guarantees, specific performance and damages to distinct triggers.
- Convert contract obligation into a dated, evidence-backed control.
- Convert due date/milestone into a dated, evidence-backed control.
- Convert invoice/acceptance into a dated, evidence-backed control.
- Convert breach/termination into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Contract obligation
2. Due date/milestone
3. Invoice/acceptance
4. Breach/termination
5. Acknowledgment/payment
6. Article 54/55/113 choice

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Contract obligation	Matter-specific	Test contract obligation against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for contract obligation.	Retain official source, working paper and decision evidence for contract obligation.
Gate 2	Due date/ milestone	Matter-specific	Test due date/ milestone against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for due date/milestone.	Retain official source, working paper and decision evidence for due date/milestone.
Gate 3	Invoice/ acceptance	Matter-specific	Test invoice/ acceptance against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for invoice/ acceptance.	Retain official source, working paper and decision evidence for invoice/ acceptance.
Gate 4	Breach/ termination	Matter-specific	Test breach/ termination against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for breach/termination.	Retain official source, working paper and decision evidence for breach/termination.
Gate 5	Acknowledgment/ payment	Matter-specific	Test acknowledgment/ payment against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for acknowledgment/ payment.	Retain official source, working paper and decision evidence for acknowledgment/ payment.
Gate 6	Article 54/55/113 choice	Matter-specific	Test article 54/55/113 choice against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for article 54/55/113 choice.	Retain official source, working paper and decision evidence for article 54/55/113 choice.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

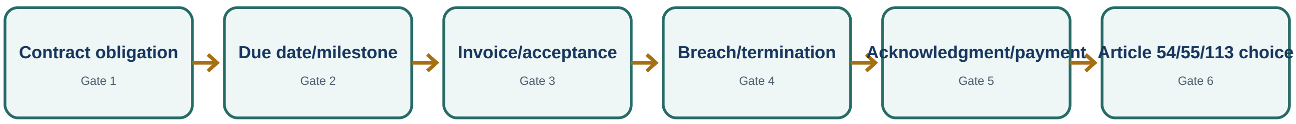
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Contract and commercial-claims limitation master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Arbitration claims, section 11 and award challenge master

Substantive claims and court applications have separate limitation clocks; arbitral commencement does not cure an already barred claim.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 38 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Substantive claims and court applications have separate limitation clocks; arbitral commencement does not cure an already barred claim.
- Convert claim accrual into a dated, evidence-backed control.
- Convert notice invoking arbitration into a dated, evidence-backed control.
- Convert section 21 commencement into a dated, evidence-backed control.
- Convert section 11 right to apply into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Claim accrual
2. Notice invoking arbitration
3. Section 21 commencement
4. Section 11 right to apply
5. Award delivery
6. Sections 34/37 outer limits

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Claim accrual	Matter-specific	Test claim accrual against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for claim accrual.	Retain official source, working paper and decision evidence for claim accrual.
Gate 2	Notice invoking arbitration	Matter-specific	Test notice invoking arbitration against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for notice invoking arbitration.	Retain official source, working paper and decision evidence for notice invoking arbitration.
Gate 3	Section 21 commencement	Matter-specific	Test section 21 commencement against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for section 21 commencement.	Retain official source, working paper and decision evidence for section 21 commencement.
Gate 4	Section 11 right to apply	Matter-specific	Test section 11 right to apply against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for section 11 right to apply.	Retain official source, working paper and decision evidence for section 11 right to apply.
Gate 5	Award delivery	Matter-specific	Test award delivery against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for award delivery.	Retain official source, working paper and decision evidence for award delivery.
Gate 6	Sections 34/37 outer limits	Matter-specific	Test sections 34/37 outer limits against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for sections 34/37 outer limits.	Retain official source, working paper and decision evidence for sections 34/37 outer limits.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

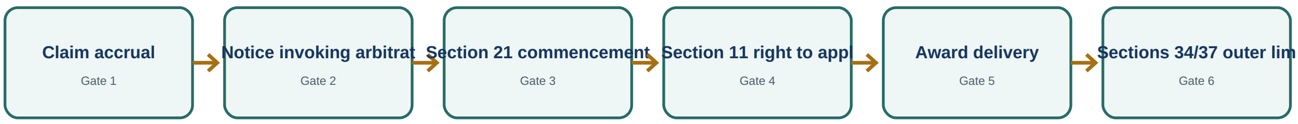
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Arbitration claims, section 11 and award challenge master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

IBC, Companies Act and tribunal limitation master

Apply the special code, Article 137 where relevant, acknowledgment law and any strict statutory outer limit without importing civil-suit assumptions.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 39 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Apply the special code, Article 137 where relevant, acknowledgment law and any strict statutory outer limit without importing civil-suit assumptions.
- Convert default date into a dated, evidence-backed control.
- Convert npa/recovery event into a dated, evidence-backed control.
- Convert acknowledgment into a dated, evidence-backed control.
- Convert recovery certificate into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Default date
2. NPA/recovery event
3. Acknowledgment
4. Recovery certificate
5. Special-code provision
6. Outer condonation cap

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Default date	Matter-specific	Test default date against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for default date.	Retain official source, working paper and decision evidence for default date.
Gate 2	NPA/recovery event	Matter-specific	Test npa/recovery event against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for npa/ recovery event.	Retain official source, working paper and decision evidence for npa/ recovery event.
Gate 3	Acknowledgment	Matter-specific	Test acknowledgment against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for acknowledgment.	Retain official source, working paper and decision evidence for acknowledgment.
Gate 4	Recovery certificate	Matter-specific	Test recovery certificate against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for recovery certificate.	Retain official source, working paper and decision evidence for recovery certificate.
Gate 5	Special-code provision	Matter-specific	Test special-code provision against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for special-code provision.	Retain official source, working paper and decision evidence for special-code provision.
Gate 6	Outer condonation cap	Matter-specific	Test outer condonation cap against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for outer condonation cap.	Retain official source, working paper and decision evidence for outer condonation cap.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

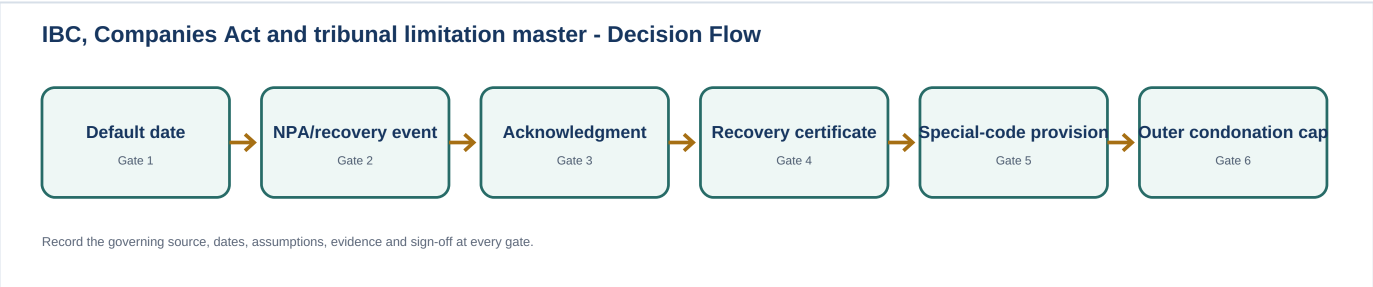
What is the most common failure?

Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart



LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Commercial Courts, PIMS and mediation limitation master

Preserve pre-institution mediation dates, statutory exclusion and urgent-relief analysis while keeping the underlying claim alive.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 40 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Preserve pre-institution mediation dates, statutory exclusion and urgent-relief analysis while keeping the underlying claim alive.
- Convert commercial claim article into a dated, evidence-backed control.
- Convert pims trigger into a dated, evidence-backed control.
- Convert urgent relief into a dated, evidence-backed control.
- Convert application/service into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Commercial claim article
2. PIMS trigger
3. Urgent relief
4. Application/service
5. Exclusion period
6. Suit filing date

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Commercial claim article	Matter-specific	Test commercial claim article against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for commercial claim article.	Retain official source, working paper and decision evidence for commercial claim article.
Gate 2	PIMS trigger	Matter-specific	Test pims trigger against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for pims trigger.	Retain official source, working paper and decision evidence for pims trigger.
Gate 3	Urgent relief	Matter-specific	Test urgent relief against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for urgent relief.	Retain official source, working paper and decision evidence for urgent relief.
Gate 4	Application/ service	Matter-specific	Test application/ service against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for application/service.	Retain official source, working paper and decision evidence for application/service.
Gate 5	Exclusion period	Matter-specific	Test exclusion period against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for exclusion period.	Retain official source, working paper and decision evidence for exclusion period.
Gate 6	Suit filing date	Matter-specific	Test suit filing date against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for suit filing date.	Retain official source, working paper and decision evidence for suit filing date.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

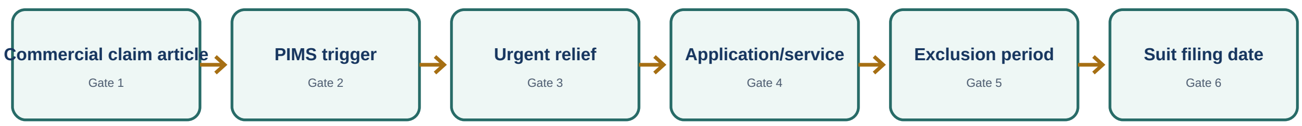
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Commercial Courts, PIMS and mediation limitation master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Appeals, review, revision and decree-execution master

Use the governing special statute and procedural code before the Schedule; preserve pronouncement, copy, service, enforceability and default dates.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 41 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Use the governing special statute and procedural code before the Schedule; preserve pronouncement, copy, service, enforceability and default dates.
- Convert special statute into a dated, evidence-backed control.
- Convert pronouncement/service into a dated, evidence-backed control.
- Convert copy time into a dated, evidence-backed control.
- Convert forum into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Special statute
2. Pronouncement/service
3. Copy time
4. Forum
5. Condonation cap
6. Enforceability/default

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Special statute	Matter-specific	Test special statute against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for special statute.	Retain official source, working paper and decision evidence for special statute.
Gate 2	Pronouncement/ service	Matter-specific	Test pronouncement/ service against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for pronouncement/ service.	Retain official source, working paper and decision evidence for pronouncement/ service.
Gate 3	Copy time	Matter-specific	Test copy time against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for copy time.	Retain official source, working paper and decision evidence for copy time.
Gate 4	Forum	Matter-specific	Test forum against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for forum.	Retain official source, working paper and decision evidence for forum.
Gate 5	Condonation cap	Matter-specific	Test condonation cap against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for condonation cap.	Retain official source, working paper and decision evidence for condonation cap.
Gate 6	Enforceability/ default	Matter-specific	Test enforceability/ default against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for enforceability/ default.	Retain official source, working paper and decision evidence for enforceability/ default.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

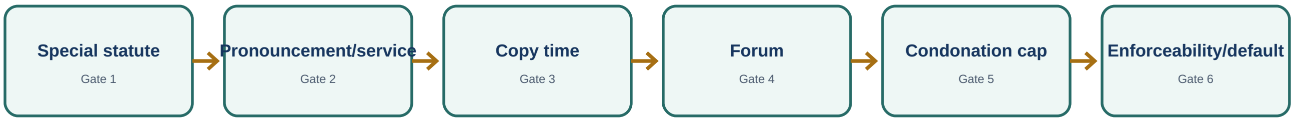
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Appeals, review, revision and decree-execution master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Government and public-authority claims master

Article 112, statutory notices, public-law remedies and special enactments require separate classification and event-date computation.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 42 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Article 112, statutory notices, public-law remedies and special enactments require separate classification and event-date computation.
- Convert public claimant/defendant into a dated, evidence-backed control.
- Convert article 112 or special law into a dated, evidence-backed control.
- Convert section 80 notice into a dated, evidence-backed control.
- Convert official order challenge into a dated, evidence-backed control.

Current statutory text / controlled source extract

1. Public claimant/defendant
2. Article 112 or special law
3. Section 80 notice
4. Official order challenge
5. Public-law remedy
6. Event-date evidence

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Public claimant/ defendant	Matter-specific	Test public claimant/ defendant against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for public claimant/defendant.	Retain official source, working paper and decision evidence for public claimant/ defendant.
Gate 2	Article 112 or special law	Matter-specific	Test article 112 or special law against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for article 112 or special law.	Retain official source, working paper and decision evidence for article 112 or special law.
Gate 3	Section 80 notice	Matter-specific	Test section 80 notice against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for section 80 notice.	Retain official source, working paper and decision evidence for section 80 notice.
Gate 4	Official order challenge	Matter-specific	Test official order challenge against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for official order challenge.	Retain official source, working paper and decision evidence for official order challenge.
Gate 5	Public-law remedy	Matter-specific	Test public-law remedy against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for public-law remedy.	Retain official source, working paper and decision evidence for public-law remedy.
Gate 6	Event-date evidence	Matter-specific	Test event-date evidence against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for event-date evidence.	Retain official source, working paper and decision evidence for event-date evidence.

Finin2min implementation explanation

Classification

Determine whether the matter is a suit, appeal, application, execution, arbitration claim or special-statute proceeding. Record relief, forum and event date.

Computation

Select the exact article or special-law period. Record the third-column trigger, first-day exclusion, calendar period and each legally available adjustment.

Control owner

Legal owns statutory classification; business/finance owns transaction dates; secretarial/HR/property teams supply authority and evidence; counsel confirms forum filing.

Change control

Recalculate after any amendment, acknowledgment, payment, order, stay, certified-copy event or forum change. Preserve the superseded computation.

Practical examples and calculations

Chapter-specific scenario.

A company receives a dispute file with emails, invoices and a part-payment. The professional maps the special statute, article, accrual date, acknowledgment validity, exclusion periods and outer condonation limit before recommending suit, arbitration, settlement or write-off.

Calculation step	Method	Evidence
Base trigger	Record the exact statutory third-column or special-law event date.	Contract/order/notice/service/knowledge evidence
First day	Exclude the day from which the period is reckoned under section 12(1).	Calendar worksheet
Period	Add the prescribed days, months or years using the Gregorian calendar.	Date calculation and assumptions
Adjustments	Apply only proven exclusions, disability, fraud, acknowledgment/payment or court-closure rules.	Orders, copy records, signed documents, bank proof
Final cut-off	State last filing day, forum hours/e-filing rule and any condonation range.	Court calendar, portal receipt and legal sign-off

Practical transaction application

1. Open the chronology when the first default, refusal, knowledge event, dispossession, order or enforceability event occurs.
2. Classify every proposed relief separately and select the governing special statute and Schedule article.
3. Record authority, service, contractual cure periods, statutory notice, copy time, stay and prior proceedings.
4. Test acknowledgment, part-payment, fraud, disability and continuing-wrong claims against their exact statutory conditions.
5. Approve the last filing date, fallback forum, condonation position and evidence pack before action.

Authority, consent and execution controls

- Confirm claimant/applicant legal capacity and representative authority.
- Obtain board, partner, trustee, government or power-of-attorney approvals.
- Authorise acknowledgments, settlements and admissions carefully because they affect limitation.
- Check counsel authority and affidavit/verification requirements.

Stamp duty and registration alerts

- Limitation does not cure an unstamped or unregistered instrument.
- Assess State stamp duty and registration separately for the underlying contract, deed, mortgage, lease, release or settlement.
- Preserve original instrument and adjudication/impounding record.
- Do not assume an electronic record avoids stamp or registration law.

Evidence and document-retention checklist

- Executed instrument and amendments.
- Trigger-date correspondence and service proof.
- Invoices, delivery, acceptance, account and bank records.
- Court/tribunal orders and certified-copy records.
- Acknowledgment and authority evidence.
- Chronology and independent calculation.
- Special-law text and amendment snapshot.
- Filing receipt, diary number and portal timestamp.

Performance, delivery and payment controls

- Map each obligation, milestone, due date and cure period.
- Separate invoice date, payment due date, acceptance, breach and termination.
- Track recurring instalments and successive breaches individually.
- Record mitigation and substitute performance without assuming a new limitation period.

Breach, loss, mitigation and remedy framework

- Identify suit, appeal, application, arbitration, execution or public-law remedy.
- Quantify principal, interest, damages, restitution and costs separately.
- Do not allow negotiations or a legal notice to revive a barred right unless statute permits.
- Evaluate settlement, acknowledgment and standstill language for unintended consequences.

Limitation and forum controls

- Confirm territorial, pecuniary and subject-matter jurisdiction.
- Apply special-law period and express exclusion before the general Schedule.
- Record appeal/review/revision and condonation limits separately.
- For arbitration, separate claim limitation from court-application limitation.

Arbitration and mediation interface

Arbitration does not create a new substantive limitation period for a barred claim. Separately compute the underlying claim, arbitration commencement, section 11 application, interim relief, award challenge and enforcement. For mediation and PIMS, identify the statutory exclusion period and preserve application, service, closure and settlement records.

Company, partnership, GST and tax overlays

- Companies Act and LLP authority/records.
- Partnership agency and joint liability.
- GST invoice, credit-note and tax evidence.
- Income-tax write-off, recovery and settlement treatment.
- IBC default and acknowledgment interface.

- Arbitration, Commercial Courts, MSME, consumer and RERA special periods.

Finin2min Q&A

What is the first professional step?

Identify the governing special law and proceeding before selecting a Schedule article.

What is the most common failure?

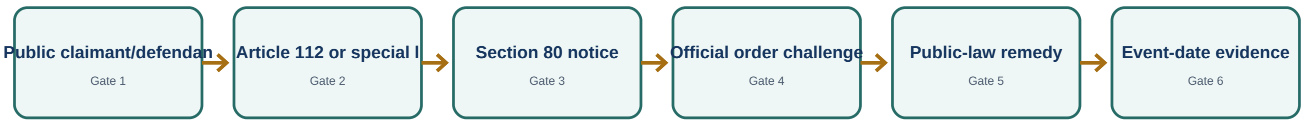
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

A reproducible chronology, source-controlled law, computation, evidence, approvals and filing proof.

Chapter-specific decision flowchart

Government and public-authority claims master - Decision Flow



Record the governing source, dates, assumptions, evidence and sign-off at every gate.

LIMITATION ACT, 1963 - PROFESSIONAL CORPUS - BATCH 06

Supreme Court limitation case-law citator

Issue-led register for accrual, condonation, section 14, fraud, acknowledgment, special laws, arbitration, IBC, property and execution.

Authors: CA Nikhil Gupta and Kajri Singh

Legal review cut-off: 2026-07-18

Unit 43 of 43

India-first

Statutory source control. The local text below is a professional transcription and article map aligned to the current India Code architecture and listed amendments. The signed Gazette/current official source controls punctuation, footnotes, State variations and event-date application.

Dedicated Finin2min Summary - Chapter in 2 Minutes

- Issue-led register for accrual, condonation, section 14, fraud, acknowledgment, special laws, arbitration, IBC, property and execution.
- Convert issue into a dated, evidence-backed control.
- Convert statutory provision into a dated, evidence-backed control.
- Convert holding into a dated, evidence-backed control.
- Convert binding court into a dated, evidence-backed control.

Current statutory text / controlled source extract

Collector, Land Acquisition v. Mst. Katiji | Section 5 | Liberal but reasoned sufficient-cause approach; no mechanical presumption for delay. | Supreme Court | 1987
Basawaraj v. Special Land Acquisition Officer | Section 5 | Limitation is substantive public policy; equity cannot replace sufficient cause. | Supreme Court | 2013
Consolidated Engineering Enterprises v. Principal Secretary, Irrigation Department | Section 14 / Arbitration | Section 14 principles can apply to arbitration-related proceedings when statutory conditions are met. | Supreme Court | 2008
M.P. Steel Corporation v. Commissioner of Central Excise | Section 14 | Detailed treatment of good faith, due diligence and proceedings before a wrong forum. | Supreme Court | 2015
Sesh Nath Singh v. Baidyabati Sheoraphuli Cooperative Bank | IBC / Sections 5 and 14 | Limitation Act principles apply to IBC proceedings subject to the Code. | Supreme Court | 2021

Asset Reconstruction Company (India) Ltd. v. Bishal Jaiswal | Section 18 / IBC | A balance-sheet entry can constitute acknowledgment depending on accompanying notes and facts. | Supreme Court | 2021
B.K. Educational Services v. Parag Gupta | IBC / Article 137 | Article 137 applies to Code applications and time runs from default, subject to the Limitation Act. | Supreme Court | 2018
Dena Bank v. C. Shivakumar Reddy | Acknowledgment / IBC | Acknowledgments and recovery certificates may affect limitation, subject to event-date proof. | Supreme Court | 2021
Vidya Drolia v. Durga Trading Corporation | Arbitration / limitation | Courts may reject manifestly time-barred deadwood at referral while merits limitation generally belongs to tribunal. | Supreme Court | 2020
B and T AG v. Ministry of Defence | Article 137 / section 11 | Section 11 application ordinarily falls under Article 137; right to apply accrual is distinct from claim limitation. | Supreme Court | 2023
Khatri Hotels v. Union of India | Article 58 | Right to sue first accrues; repeated representations do not extend limitation. | Supreme Court | 2011
Shakti Bhog Food Industries v. Central Bank of India | Order VII Rule 11 / limitation | Plaint can be rejected on limitation only when bar is apparent from the plaint. | Supreme Court | 2020
Dahiben v. Arvindbhai Kalyanji Bhanusali | Article 59 / plaint rejection | Knowledge and pleaded dates can make the limitation bar apparent. | Supreme Court | 2020
Ravinder Kaur Grewal v. Manjit Kaur | Adverse possession | Adverse possession can be used as a cause of action as well as defence when legal requirements are met. | Supreme Court | 2019
The Deputy Commissioner and Special Land Acquisition Officer v. S.V. Global Mill Ltd. | Section 5 / special statute | The Court examined section 5 applicability to appeals under section 74 of the 2013 land-acquisition law. | Supreme Court | 2026 INSC 138

Section-by-section / article-by-article provision map

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 1	Issue	Matter-specific	Test issue against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for issue.	Retain official source, working paper and decision evidence for issue.
Gate 2	Statutory provision	Matter-specific	Test statutory provision against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for statutory provision.	Retain official source, working paper and decision evidence for statutory provision.
Gate 3	Holding	Matter-specific	Test holding against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for holding.	Retain official source, working paper and decision evidence for holding.
Gate 4	Binding court	Matter-specific	Test binding court against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for binding court.	Retain official source, working paper and decision evidence for binding court.

Provision	Subject	Status / period	Finin2min clause-by-clause decode	Implementation	Evidence/control
Gate 5	Later treatment	Matter-specific	Test later treatment against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for later treatment.	Retain official source, working paper and decision evidence for later treatment.
Gate 6	Matter control	Matter-specific	Test matter control against the governing statute, Schedule article and event-date law.	Assign owner, deadline, approval and exception handling for matter control.	Retain official source, working paper and decision evidence for matter control.

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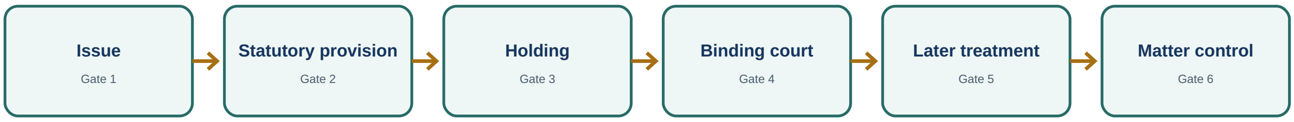

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