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.

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?

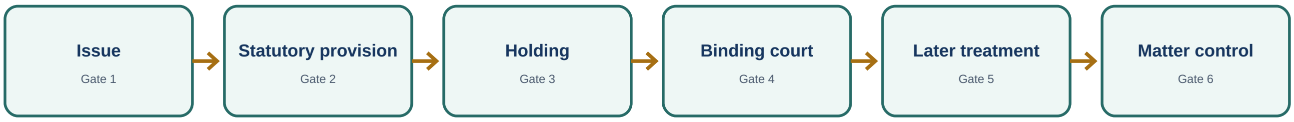
Using a generic three-year assumption without proving the statutory trigger and available exclusions.

What should the matter file contain?

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

Chapter-specific decision flowchart

Supreme Court limitation case-law citator - Decision Flow



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