

Limitation Act, 1963 (36 of 1963), Section 14(2) – Expression ‘Court’ – Keeping in mind the scope and ambit of proceedings under the IBC before the NCLT/NCLAT, the expression ‘Court’ in Section 14(2) would be deemed to be any forum for a civil proceeding including any Tribunal or any forum under the SARFAESI Act.

**Read Here : [2022 Scej 0216](#) , [2022 PLRonline 2702](#) , [\(2022-1\)205 PLR 432](#)**