

Failure to act within required time. ITA67 s507; CTA76 s147(1) and (2) 1068.—For the purposes of this Chapter, a person shall be deemed not to have failed to do anything required to be done within a limited time if the person did it within such further time, if any, as the Commissioners or officer concerned may have allowed and, where a person had a reasonable excuse for not doing anything required to be done, the person shall be deemed not to have failed to do it if the person did it without unreasonable delay after the excuse had ceased.