

## Appeal

Appeal means an appeal filed to the Tribunal against a revenue order passed by any department responsible for collecting internal revenue or by the Customs Department or a final decision on revenue assessment made by any government department or organization assigned by the Government through a notification from time to time.

## Limitation Period

Appeal shall be filed to the Tribunal within 90 days from the date on which original decision of the relevant department is made. Provided that there is sufficient cause, the Tribunal may extend up to the period of no more than 120 days.

## Filing a case to the Tribunal

- In filing a case, the applicant shall apply either in person or through a representative or through a legal practitioner to the Registrar of the Office of the Revenue Appellate Tribunal.
- The applicant shall file the case with the prescribed form and attach the necessary documents to.
- The required documents may be submitted in A4 size when filing a case.
- When filing an appeal, the following documents shall be submitted along with cases on appeal:
  - ❖ one original memorandum of appeal (RAT Form-1) which bears Court-fees stamp upon it and six copies (hard copies) along with its soft copy (a CD) using Microsoft Word Software with Pyidaungsu Font;
  - ❖ one original certified copy of confiscation order or fine order passed by the Customs Department in relevant township or the Customs Department (Head Office) and its six copies for customs appeal;
  - ❖ one original certified copy of an assessment order passed by the relevant department and its six copies or one original certified copy of demand notice and six copies for appeal of income tax, commercial tax, specific goods tax or the rest of other taxes;

- ❖ one original certified copy of documentary evidence and its six copies that are required to be submitted for any case;
- ❖ one original civil power of attorney which bears stamps upon it in accordance with the Court Fees Act and its six copies where the applicant files the case through a legal practitioner, or one original special power of attorney or general power of attorney which is legally transferred by the applicant and its six copies where the applicant files the case through a representative;

-A sample of prescribed application form is attached-

#### Chargeable of Court-fees stamp on the application

- Court-fees stamp is chargeable at 500 Kyats for filing an application.
- A sample of court-fees stamp chargeable on filing an application is as follows:



#### Addition of any facts to the application

- If any fact is required to be added in the application, it shall be applied to the Revenue Appellate Tribunal for doing so, prior to the announcement of the cause list for hearing;
- After the announcement of the cause list, providing a new fact or pleading it at the time of hearing shall not be allowed;
- If an application which is filed to the Tribunal does not meet the stipulations, the relevant Tribunal will not consider the addition of new fact to the application.

#### Filing a case for the applicant's or respondent's company

- It shall be filed by the name of the company when filing a case to the Tribunal on behalf of the applicant's or respondent's company

- The application accompanied by a letter of appointment to the case shall be filed if a person engaging in the company is appointed for the relevant case on behalf of the company;
- The application accompanied by the power of attorney given by the company to the case shall be filed unless a person engages in the company.

<b>Pleading or addressing before the Tribunal</b>
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- The authorized representative who have lawyer license may file the application to the Tribunal, and appear, plead or address before it on behalf of the applicant in accordance with the provisions of Rule 1 and 2 of Order III of the Code of Civil Procedure although they shall not be allowed to plead or address as a legal practitioner without lawyer license.
- The Tribunal shall allow the pleading or addressing by the applicant by himself or through a legal practitioner or authorized representative with lawyer license.

Prescribed Form

Office of the Revenue Appellate Tribunal

Appeal Case No. ( ) 20\_\_

Name/NRC No.

Address \_\_\_\_\_

Applicant

Phone No.

Vs.

Name and address of \_\_\_\_\_

Respondent

the department where the order is issued

(The address mentioned above is to summon the applicant and respondent. (Or) The address may be submitted through a separate application.)

Filing a memorandum of appeal

\_\_\_\_\_ by the applicant

The above case is filed by the applicant in person or through his representative as follows:

A Case Summary (Case Notes)

The case -----.

Grounds of appeal for exceeding limitation period

- 1. To submit the case only that exceeds limitation period -----.

Grounds of appeal

- 1. -----.
- 2. -----.

(Signature)

(Signature)

Name of the applicant's attorney (or) or representative

Name of the applicant

NRC No. (or) if attorney, License No.

NRC No.

Address in full

Address in full

Date of filing the case -----.

List of documents along with the application