

Reference

Reference means a case referred to the Supreme Court of the Union regarding issues of law, after hearing it by the full bench. The case shall be sent to the Supreme Court of the Union as a reference, if the Tribunal decides that the case should be referred to the Supreme Court of the Union.

Limitation period

When the applicant or respondent applies for a reference or any issue arises to refer the case to the Supreme Court of the Union, the full bench shall decide whether it should be referred. Reference may be filed to the Tribunal using the form prescribed by the Tribunal within 60 days from the date of the receipt of the judgment of the Tribunal.

Filing a case to the Tribunal

- In filing a case, the applicant shall apply in person or through his representative or 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 following documents shall be attached to the reference filing against the judgment order passed by the Tribunal;
 - ❖ one original memorandum of reference (RAT Form-3) which bears Court-fees stamp upon it and its six copies (hard copies) along with its soft copy (a CD) using Microsoft Word Software with Pyidaungsu Font;
 - ❖ one original certified copy of appeal judgment order passed by the Revenue Appellate Tribunal and its six copies;
 - ❖ one original documentary evidence that shall be submitted along with the case and its six copies;
 - ❖ An application which includes statements of case because of questions of law arising out of the order passed by the Tribunal;

- ❖ one original certified copy of an assessment order passed by the relevant department and its six copies or an original demand notice and its six copies or an original certified copy of judgment order passed by the Tribunal and its six copies.

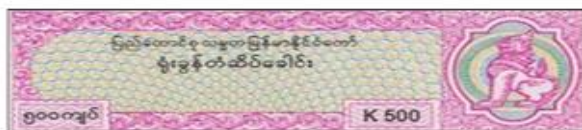
A sample of prescribed application form is attached-

Copying

- The applicant or respondent may apply for copying the documents and judgment order relevant to his or her case.
- A person who wishes to apply for copying shall fill in the application form (RAT Form-5) completely and shall bear stamp upon it as prescribed by the Court Fees Act. Then, the applicant shall sign the application and present it to the Registrar.
- The amount of copying fees shall be paid into the account of the Office of the Revenue Appellate Tribunal. Copying fees are set as follows:
 - one hundred kyat per page, or for a part of a page;
 - five times of normal copying fee for copying urgently;
- Copying shall be made within 5 days from the date of receipt of the document that copying fees have been paid, and if it is a certified copy, it shall be affixed with the court fee stamp.

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.

Pleading or addressing before the Tribunal

- 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.

Office of the Revenue Appellate Tribunal

Reference Case No. () 20__

Filing a reference against the ----- of order no. ----- of the Revenue Appellate Tribunal

(Names of the applicants are to be filled by the Office)

Applicant

Respondent

Vs.

To state address in full where the applicant/respondent resides

-----.

The reference case is submitted for the following grounds:

1. to mention the date on which judgment order is passed by the Revenue Appellate Tribunal in relation to the above case;
2. to mention the date of receiving the judgment order of the Revenue Appellate Tribunal;
3. the application of reference is accompanied by the necessary documents, issues of law arising from the judgment order of the Tribunal, affirmations and other evidence;
4. the reasons of arising issues of law from the judgment order of the Revenue Appellate Tribunal are divided into passages and attached as follows;
5. thus, the application of reference is filed to be considered and referred by the Tribunal according to the above grounds;
6. I do hereby declare that the facts mentioned above are true and sign as follows:

(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

Application for Copying

1. Name of the applicant -----
2. Required case for copying _
 - (a) Type of case, year and number -----
 - (b) Name of both parties -----
3. Date of filing application for copying -----
4. Types of document for copying -----
5. Number of pages of the original for copying -----

-----.
6. Kind of copy wanted -----
7. The court-fees stamp for certified copy (if necessary)-----
8. How relevant the applicant is with the case-----

-----.

Signature -----
(Applicant)
NRC No. -----

Date: -----

The application filed by the (applicant's name) is received at ----- a.m. / p.m. on ----- day of ----- in the case of ----- vs.----- of ----- case no. (---- /----) for copying uncertified copy/certified copy.

Registrar

Signature -----
Name -----

Date: -----