

Review

Review means a case re-filed to the Tribunal by any person receiving the decision of the Tribunal, to review the decision.

Limitation Period

Review shall be filed to the Tribunal within 90 days from the date on which judgment order is made by 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.
- When filing review and revision, the following documents shall be completely submitted along with cases on appeal:
 - ❖ one original memorandum of review or revision (RAT Form-2) 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 appeal judgment order passed by the Revenue Appellate Tribunal and its six copies;
 - ❖ original documents and its six copies that are required to be submitted for review and revision;
 - ❖ 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 bears stamps upon it in accordance with the Court Fees Act,

and its six copies where the applicant files the case through a representative.

A sample of prescribed application form is attached-

Requirements that are needed to be met with when filing new evidence

- when the applicant files a review on the grounds of the discovery of new evidence, such evidence shall be relevant to the case and make changes to the previous judgment if it is accepted. It shall be apparent that the new evidence is conclusive proof;
- there shall be apparent proof that the new evidence was not within the applicant's knowledge after the exercise of due diligence;
- When filing a review on the grounds of some mistake or error apparent from the case, such review may be accepted, if the Tribunal deems necessary. It shall be apparent mistake or error without any further evidence;
- Relating to any other sufficient cause, it shall be reasonable, and filing a review shall be accepted by the Tribunal only on the basis of convincing grounds;
- It shall not be any replicated grounds submitted in the appeal from another different perspective.
- In accord with the facts outlined, the application on review shall be accepted or rejected with the initial ground. Re-filing an appeal or review against the rejection order passed by the Tribunal shall not be allowed.

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 specified 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 review.
- A sample of court-fees stamp chargeable on filing review 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

Review/ Revision No. () 20__

Name _____

NRC No. _____

Address _____

Phone No. _____

Applicant

Vs.

Name and _____

address of _____

of the department _____

Respondent

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 review/revision _____

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 the 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 attached 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: -----