Review

Review means a case filed with the Tribunal by any person against the order arising from an appeal or revision made by the Tribunal to review in accordance with the prescribed requirements.

Limitation Period

Review shall be filed with the Tribunal in a timely manner within 90 days from the date on which judgment order is made by the Tribunal.

Filing a case with the Tribunal

- The applicant shall apply in person or through his representative or legal practitioner to the Registrar of the Office of the Revenue Appellate Tribunal when filing a case.
- The applicant shall file the case in the prescribed form along with the necessary evidence.
- When filing a review and revision against the order passed by the Tribunal, the following documents and evidence shall be completely submitted along with the case:
  - one original memorandum of review or revision (**RAT Form–2**) which bears proper stamp upon it in accordance with the Court–Fees Act 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;
  - original documents/evidence and six copies to be submitted for case;
  - one original civil power of attorney which bears proper stamp 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 authorized by the applicant and bears stamp

upon it in accordance with the Court Fees Act, and its six copies where the applicant files the case through a representative.

A specimen of the prescribed application form is attached–

Requirements to be fulfilled

- When the application is made on the grounds of the discovery of new evidence, the evidence shall be relevant to the case, if accepted, it could lead to a different decision. It shall be apparent that the new evidence is further capable of establishing the conclusive proof of the case;
- It shall be clearly and convincingly apparent that the applicant, despite having exercised due diligence at the time of filing the appeal, had no knowledge of the existence of such evidence;
- Filing a review on the ground of a mistake or omission apparent from the record shall be admitted only when the Tribunal considers such review necessary. The mistake or omission shall be evident and apparent from the record itself without the need for extraneous evidence;
- Grounds shall be sufficient for filing an application for a review in relation to any other sufficient reason. A review shall be permitted only when the Revenue Appellate Tribunal is satisfied that the ground constitutes a sufficient reason for admitting the review.
- The applicant is not permitted to re–agitate the grounds raised in the appeal by presenting the same matters from different perspectives.
- Upon consideration of the requirements mentioned above, the Tribunal shall determine whether the application meets the prescribed grounds to accept it or reject it at the initial stage for the need of sufficient grounds. The applicant shall not be permitted to file an appeal or review against the order rejecting the application by the Tribunal.

Copying

- The applicant or respondent may apply for copying the documents and judgment order relevant to their case.
- A person who wishes to apply for copying shall fill in the application form (RAT Form–5) completely which shall bear proper stamp as prescribed under the Court Fees Act and the signature of the applicant, and present it to the Registrar.
- The prescribed copying fee shall be paid into the account of the Office of the Revenue Appellate Tribunal maintained with the Myanmar Economic Bank. Copying fees are prescribed as follows:
  - MMK 100 per page, or part thereof; and
  - Five times the applicable copying fee for an urgent copy;
- Copying shall be made within five 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.

Court Fee Payable

- The court fee payable for filing an appeal is MMK 500.
- A specimen of adhesive court–fee stamp to be affixed to the application is shown below:



Supplementation of the application

- Where an applicant wishes to submit any additional fact or information after filing an application, it shall be filed in a timely manner with the Revenue Appellate Tribunal before the issuance of cause list for the hearing;

- After issuance of the cause list for the hearing, the submission of any new facts or raising of any additional matter at the time of the hearing shall not be permitted under any circumstances;
- If any submission or application is made without complying with the prescribed requirements, the relevant tribunal shall disregard any amended submission or additional submission made at the time of the hearing when considering and deciding the case.

Where the applicant or respondent is a company

- Where a case brought on behalf of a company as the applicant or respondent shall be filed with the Tribunal in the company's name;
- If a person involved in the company's affairs or a person not involved in the company's affairs on behalf of the company is appointed as an authorized representative of the case, the following original evidence shall be attached:
  (a) Minutes of the company of Board of Directors Meeting authorizing a representative of the case to act on its behalf;
  (b) Power of attorney registered with the Registration of Deeds Office or notarized;
- If an applicant or respondent residing abroad appoints an authorized representative to appear before, or file an application with, or otherwise act on their behalf before the Revenue Appellate Tribunal, the Power of Attorney shall be executed and submitted as follows:
  (a) The original Power of Attorney executed in a foreign country shall bear the signature and certification of a Notary Public of the relevant country confirming that it was duly executed in the presence of the Notary Public, and further endorsed by the Ministry of Foreign Affairs of that country, or by an officer of the Embassy of Myanmar or a Consul, certifying that the Notary

Public who signed and certified the document is a duly appointed Notary Public under the laws of that country.

(b) If power of attorney is executed in a foreign country and registered at the Registration of Deeds Office, endorsement of an officer appointed to the Embassy of Myanmar of the relevant country or original power of attorney duly executed before that officer.

Pleading or addressing before the Tribunal

- Where an authorized representative who has lawyer license may appear before, file an application with, act on the applicant's behalf before the Revenue Appellate Tribunal under the provisions of Rule 1 and 2 of Order III of the Code of Civil Procedure, pleading or addressing as a legal practitioner without lawyer license shall not be permitted.
- Pleading or addressing only by the applicant himself or through a legal practitioner or authorized representative with lawyer license will be permitted by the Tribunal.

Prescribed Forms

RAT Form–2

Office of the Revenue Appellate Tribunal

Review/ Revision No. ( ) 20___

Name _____

NRC No. ----------

Address _____ _____ **Applicant**

Phone No. _____

Vs.

Name and _____

address of _____ _____ **Respondent**

of 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 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) Name of the applicant or representative

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

Address in full

Date of filing the case ––––––––––.

List of documents attached with the application

Address in full

RAT Form–5

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: ----------