Appeal

Appeal means a case filed with the Tribunal by a person who is dissatisfied with a final order or final decision made under the taxation law or the customs law by any government department or government organization responsible for the collection of taxes, or assigned by the Government through a notification from time to time.

Limitation Period

The applicant shall file an appeal with the Tribunal in a timely manner within 90 days from the date on which original decision of the relevant departments is made. The Tribunal may extend up to the period of no more than 120 days if the applicant presents sufficient grounds.

Filing a case with 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 application shall be filed in the prescribed form along with the necessary documents.
- The documents required for filing a case may be submitted in A4 size.
- When filing an appeal, the following documents shall be submitted along with the application:
  - one original memorandum of appeal (RAT Form–1) 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 confiscation order or fine order passed by the relevant Township Customs Department or the Customs Department (Head Office) and its six copies regarding customs appeal;
  - one original certified copy of an assessment order passed by the relevant department and its six copies or one original copy of tax demand notice and its

six copies regarding appeals of income tax, commercial tax, specific goods tax or other taxes;

- ❖ one original copy of documentary evidence and its six copies that are required to submit for the case;
- ❖ one original civil power of attorney which bears proper stamp upon it in accordance with the Court Fees Act, and its six copies if the applicant files the case through a legal practitioner, or one original special power of attorney or general power of attorney legally transferred by the applicant, and its six copies when filing the case through a representative;

–A specimen of the prescribed application form is attached–

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 Form

RAT Form–1

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 file.)

Filing a memorandum of appeal

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____________________ **by the applicant**

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

Case Summary (Case Notes)

The case --

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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) Name of the applicant

or representative

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