

**The Government of the Republic of the Union of Myanmar**

The Revenue Appellate Tribunal

Notification No.(1/2022)

17<sup>th</sup> March, 2022

(The 1<sup>st</sup> Waning Day of Tabaung, 1383 M.E.)

1. The Revenue Appellate Tribunal issues this notification in exercise of the power conferred by sub-section (b) of section 42 of the Revenue Appellate Tribunal Law.
2. The Revenue Appellate Tribunal issued, **by** notification no. (2/2021) dated 18 January, 2021, **instruction** that **an application shall be submitted** to the Revenue Appellate Tribunal before the announcement of **the** cause list for hearing, in case any fact was required to **be added**, after the application had been filed completely in any relevant prescribed RAT Form **1 or RAT Form 2 or RAT Form 3** relating to appeal, review, revision and reference in accordance with the Revenue Appellate Tribunal Law and Rules.
3. Notwithstanding, unnecessary delays are occurring in hearing of **the** case because additional grounds of appeal are addressed and pleaded by the applicant at the time of hearing and the Tribunal has to specify any other date of hearing for the respondent to defend himself completely.
4. **Therefore, the following specifications are laid down to be complied strictly when filing** an appeal, review, revision and reference:
  - (a) when filing the case, the application shall be filed **completely** in any relevant prescribed RAT Form **1 or RAT Form 2 or RAT Form 3**;
  - (b) if any fact is required to **be added** after submission of the application, it shall be submitted to the Revenue Appellate Tribunal before the announcement of the cause list for hearing;
  - (c) after the announcement of **the** cause list, **providing a** new fact or pleading it at the time of hearing shall not be **allowed**.

5. If the application is made without complying with the specifications in above paragraph 4, the relevant tribunal will consider and decide the case based on the grounds of the application **submitted** other than revised application or pleading added to the application in hearing.

6. This notification shall take effect **commencing from** 1 April, 2022.

7. The notification no. (2/2021) dated 18 January, 2021 was repealed by this notification.

(Myint Oo)

Chairperson

The Revenue Appellate Tribunal

Letter no. RAT (B)/6/03(212/2022)

Date 17<sup>th</sup> March, 2022

**Circulation**

Members, the Revenue Appellate Tribunal

Chairperson's Office, the Revenue Appellate Tribunal

Director General, the Revenue Appellate Tribunal Office

Director General, Printing and Publishing Department (forwarded with a request for publication in Myanmar Gazette)

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By Order

(Thant Zaw)

Director General