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EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

TAX APPEALS COMMISSION ACT, No. 23 OF 2011

RULES made by the Tax Appeals Commission under Section 8 of the Tax Appeals Commission Act, No. 23 of 2011 as amended by Act, No. 4 of 2012

Justice HECTOR S. YAPA,
Chairman,
Tax Appeals Commission.

Colombo,
06th March, 2012.

Rules

1. These Rules may be cited as the Tax Appeals Rules, 2012.

APPEALS PROCEDURE

2. (a) An appeal to the Commission under the Act, shall be made in the form of a petition.

(b) A petition shall contain the following particulars

- (i) name and address of the petitioner ;
- (ii) Tax File Number/Tax Payers Identification Number ;
- (iii) Commissioner-General's Determination Number and Date ;
- (iv) the nature or the type of the tax involved ;
- (v) Assessment Number/Charge Number and Date ;
- (vi) the total tax/charge, as determined by the Commissioner-General and the penalty imposed ;
- (vii) a plain and concise statement of the grounds or reasons on which the appeal is being made and such statement to be set forth in duly numbered paragraphs ;
- (viii) the relief claimed ; and
- (ix) the name and address of an authorized representative, if any.

3. The petitioner shall along with the petition submit documentary proof of the payment of the sum equivalent to twenty five *per centum* of the sum assessed as being payable by the petitioner, under section 7 of the Act.

4. A non-refundable fee of Rupees Two Thousand Five Hundred shall be paid to the Commission's account bearing No. 7040110 at the Bank of Ceylon, Taprobane Branch, Fort and the receipt issued by the Bank should be annexed to the petition.

5. The petitioner is required to prepare six (06) copies of the petition and all documents annexed thereto and submit the same to the Commission at its office.

6. All documents submitted along with the petition, shall be certified copies of the original documents.

HEARING AND DETERMINATION OF APPEALS

7. Each petitioner shall be informed of the date, time, and place fixed for the hearing of the appeal made by such petitioner.

8. (1) Any witness whose evidence is required in any appeal being heard by the Commission, shall be summoned by a notice issued by the Commission, to attend the hearing of the appeal on such date, time and place, as shall be specified in such notice.

(2) A witness who is summoned to give evidence by the Commission at any hearing, shall be informed of the material that is required from such person and it shall be the duty of such person to attend the hearing with the required material.

9. (1) The Commission may where it is unable to conclude the hearing of an appeal on the date fixed, adjourn the hearing to a date convenient to the parties.

(2) Where an appellant is unable due to any unavoidable circumstances to attend the hearing on the date fixed or on an adjourned date, as the case may be, such appellant shall by himself or through his authorized representative, inform the Commission of such inability and the Commission may grant a fresh date and a time, for the hearing of the appeal.

10. Any appeal listed for hearing which cannot be taken up due to some reason, shall be re-listed and the parties shall be informed of the new date and time fixed for the hearing.

11. (1) Where an appellant who has been informed of the date and time of the hearing of his appeal, fails to attend the hearing without informing the Commission of his inability, the appeal shall be dismissed.

(2) Notwithstanding the provisions of paragraph (1), the Commission may allow a case dismissed to be re-listed for hearing, on satisfactory proof being submitted to the Commission, of the reasons for the absence of the appellant.

12. (1) At the hearing of an appeal, the appellant or his authorized representative, may make a brief oral submission explaining the grounds of appeal.

(2) The Commission may, where necessary, request the parties to submit written submissions.

13. The Commissioner General and the Appellant shall be notified by the Commission in writing, of the determination of the Commission and they shall be entitled to a copy of the same.

14. The Secretary to the Commission shall maintain journal entries relating to the hearing of appeals.

15. For the purpose of these Rules :

“Act” means the Tax Appeals Commission Act, No. 23 of 2011

“Commission” means the Tax Appeal Commission established by the Tax Appeal Commission Act, No. 23 of 2011 ; and

“Commissioner-General” means the Commissioner-General of Inland Revenue.