

## Revenue Tribunal Act, 2031 (1974)

Date of Authentication and Publication

2031.4.18 (2 Aug. 1974)

### Amendments

1. Revenue Tribunal (First Amendment) Act,  
2033(1976) 2033.4.10 (25 July 1976)
2. Revenue Tribunal (Second Amendment) Act,  
2036(1979) 2036.6.11 (27 Sept 1979)
3. Administration of Justice Act, 2048 (1991) 2048.2.16 (30 May 1991)
4. Some Nepal Acts Amendment Act, 2048  
(1992) 2049.1.8 (20 April 1992)
5. Judicial Management and Administration of  
Justice Related Some Nepal Acts  
(Amendment) Act, 2059 (2002) 2059.5.27 (12 Sept. 2002)
6. Republic Strengthening and Some Nepal  
Laws Amendment Act, 2066 (2010) 2066.10.7 (21 Jan, 2010)

Act number 3 of the year 2059 (2002)

### An Act made to reform provision of justice relating to revenue

**Preamble:** Whereas, it is expedient to make timely reform in the provision of justice relating to revenue in order to maintain convenience and economic interests of the general public;

Now, therefore, be it enacted by His Majesty King Birendra Bir Bikram Shah Dev on the advice and with the consent of the *Rastirya Panchayat*.

**1. Short title, extension and commencement:** (1) This Act may be cited as the “Revenue Tribunal Act, 2031(1974)”.

(2) This Act shall extend throughout ..... Nepal.<sup>1</sup>

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<sup>1</sup> Amended by the Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

(3) It shall come into force immediately.

2. **Definition:** Unless the subject or the context otherwise requires, in this Act, "tribunal" means the revenue tribunal established under Section 3.

3. **Establishment and formation of tribunal:** (1) The revenue tribunals established under the Revenue Tribunal Ordinance, 2030 (1973) shall be deemed to have been established under this Act.

(2) The area and headquarters of each tribunal shall be as specified by the Government of Nepal from time to time, by a Notification in the Nepal Gazette.

(3)<sup>2</sup> Each tribunal shall consist of the following members appointed by the Government of Nepal:

- (a) Law member,
- (b) Revenue member, and
- (c) Accounts member.

(4)<sup>3</sup> In making appointment pursuant to Sub-section (3), any office-bearer in possession of the qualification pursuant to Section 4 may be designated as a member of any tribunal or more than one tribunal at the same time.

(5)<sup>4</sup> The law member shall be the chairperson of the tribunal and, in his or her absence, the revenue member shall chair the tribunal.

4. **Qualifications for being a member of tribunal:** One has to possess the qualifications as follows in order to be a member of the tribunal:

(a)<sup>5</sup> For the law member, one who is incumbent or is qualified to become a judge of the Court of Appeal,

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<sup>2</sup> Amended by the First Amendment.

<sup>3</sup> Inserted by the First Amendment.

<sup>4</sup> Inserted by the First Amendment.

<sup>5</sup> Amended by Some Nepal Acts Amendment Act, 2048.

- (b) For the revenue member, one who, having possessed at least bachelor's degree and has gained at least Seven years<sup>6</sup> of experience in revenue administration,
- (c) For the accounts member, one who, having possessed at least bachelor's degree and gained at least Seven years<sup>7</sup> of experience in revenue administration.

5.<sup>8</sup> **Exercise of jurisdiction of tribunal:** (1) The Three members shall collectively exercise the jurisdiction of the tribunal. Majority opinion shall be deemed to be a decision of the tribunal.

(2) Notwithstanding anything contained in Sub-section (1), if two members including the law member are present, cases may be tried and disposed of. Other actions except deciding a case or issuing a final order may be taken if two members other than the law member are present. Nothing shall preclude the law member from taking proceeding other than making judgment on a case or a final order.

(3) If unanimity is not made while trying and disposing of a case in presence of two members pursuant to Sub-section (2), in the case of proceeding, it shall be taken in accordance with the opinion of the presiding member, and in the case of judgment or final order, it shall be submitted to the absent member, and the opinion supported by him or her shall be deemed to be the opinion of the tribunal.

(4) If Three of the members have Three different opinions in trying or disposing of a case in presence of three members, the opinion of the chairperson shall prevail, and if in trying a case, the three members have different opinions or if unanimity is not made while trying and disposing of a case in presence of two members pursuant to Sub-section (3) and there are

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<sup>6</sup> Amended by Some Nepal Acts Amendment Act, 2048.

<sup>7</sup> Amended by Some Nepal Acts Amendment Act, 2048.

<sup>8</sup> Amended by the First Amendment.

three opinions upon submitting it to the absent member, a reference shall be made to the Court of Appeal,<sup>9</sup> and the decision made by the division bench of that court shall be final.

**6. Jurisdiction of tribunal:** (1) The jurisdiction of the tribunal to hear appeal and petition on a case relating to revenue shall be as mentioned in this Act and the other prevailing Nepal law.

(2) In hearing an appeal pursuant to Sub-section (1), the tribunal shall have the following powers:

- (a) To finally dispose of the case,
- (b) To remand the case to the office or authority that has disposed of the case originally to try and dispose the matter within the reasonable period as specified by it and setting out the main matters to be disposed of in the case, and maintaining the records,
- (c) To uphold, reverse, or partially reverse the judgment or order made by the office or authority that has disposed of the case originally and to take such action and decision as that lower office or authority is empowered to take,
- (d) To examine further evidence by itself and also cause the lower office or authority to examine evidence,
- (e) To exercise such powers including to summon the presence of parties and witnesses, take their depositions, examine evidence, order the submission of documents and impose punishment as the court may have pursuant to the prevailing Nepal law.

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<sup>9</sup> Amended by the Administration of Justice Act, 2048.

7. **Contempt of tribunal:** The tribunal may take action on its contempt, and if contempt of tribunal is proved, the tribunal may impose punishment of imprisonment for a term not exceeding Two months or a fine of up to Five Hundred Rupees or both.

Provided that, if the accused begs a pardon to the satisfaction of the tribunal, the tribunal may pardon him or her or if the sentence has already been fixed, pardon or mitigate the sentence.

- 8.<sup>10</sup> **Appeal to lie in Supreme Court:** Only if the Supreme Court grants leave to make appeal to it considering that the decision of the tribunal will be reversed fully or partly because of a direct (clear) legal error on any of the following questions, an appeal shall lie in the Supreme Court against a judgment or final order of the tribunal:

- (a) Question of jurisdiction,
- (b) Question of having not examined the evidence that should have been examined or having examined the evidence that should not have been examined,
- (c) Question of violation of the procedural law that must be followed,
- (d)<sup>11</sup> Question of serious legal error.

9. **To furnish bail/security for appeal and time-limit:** (1)<sup>12</sup> Notwithstanding anything contained in the prevailing law, in making an appeal to the tribunal or Court of Appeal<sup>13</sup> under this Act, no appeal shall lie without furnishing a bail/security as follows:

- (a) In the case of assessment of tax having been made, Fifty percent amount of the assessed tax, and in the case of a fine imposed, the amount equal to the fine

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<sup>10</sup> Amended by Some Nepal Acts Amendment Act, 2048.

<sup>11</sup> Inserted by Judicial Management and Administration of Justice Related Some Nepal Acts (Amendment) Act, 2059 .

<sup>12</sup> Amended by the Second Amendment.

<sup>13</sup> Amended by the Administration of Justice Act, 2048.

and in the case of both assessment of tax and imposition of fine, Fifty percent amount of the assessed tax and the amount of fine has to be furnished with or paid to the office specified by the officer who has made such assessment or imposed such fine,

- (b) In the case of assessment of customs duty or excise duty having been made, the amount of the assessed customs duty or excise duty, and in the case of a fine imposed, the amount equal to the fine and in the case of both assessment of such duty and imposition of fine, both amounts have to be furnished with or paid to the office specified by the officer who has made such assessment or imposed such fine.

(2)<sup>14</sup> .....

(3) If any goods taken in custody or confiscated in the course of trial and disposal of a case are perishable or the value of such goods may decrease owing to depreciation in the quality thereof, such goods shall be auctioned in accordance with the prevailing Nepal law, the proceeds of auction shall be credited to the deposited account, and case disposed of based on the evidence. In the case of a motor vehicle or machinery, it may be handed over to its owner upon taking a deposit, wealth bail or personal bail for its price.

(4) In filing an appeal to the tribunal under this Act, it has to be made within Thirty Five days after the date of knowledge of the decision made by the authority trying and disposing of the case originally or of the service of a notice thereof.

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<sup>14</sup> Deleted by the Second Amendment.

- 10. Transfer of cases yet to be Disposed of:** (1) The cases and petitions filed in the income tax court but yet to be disposed of at the time of commencement of the Revenue Tribunal Ordinance, 2030 shall be transferred to the Regional Court. The cases and petitions which have been filed with the Zonal Commissioner or Chief District Officer or Zonal Court in accordance with the then prevailing Nepal law at the time of commencement of the Revenue Tribunal Ordinance, 2030 but which are to be tried by this tribunal pursuant to this Act shall be transferred to the tribunal and the provisions of Section 8 shall apply to those cases and petitions.
- 11. Cases decided prior to the issuance of the Revenue Tribunal Ordinance, 2030:** Until the previous day of the commencement of the Revenue Tribunal Ordinance, 2030, and in accordance with the then prevailing Nepal law:
- (a) if a judgment or final order has been so made by the Zonal Commissioner, Chief District Officer, tax officers or prescribed authorities that appeal against such a judgment or order may be made to the income tax court, appeal shall lie to the Regional Court within the time-limit set forth in the prevailing Nepal law;
  - (b) if a judgment or final order has been so made by chief of customs office, excise duty officers, tax officers or prescribed authorities that appeal against such a judgment or order can be made to the income tax court, Zonal Commissioner, Chief District Officer or Zonal Court but appeal thereon is to be made to the tribunal pursuant to this Act, appeal shall lie to the tribunal within the time-limit set forth in the prevailing Nepal law.
- 12. Power to inspect and direct:** In relation to cases falling under its jurisdiction, the tribunal may inspect the customs offices, excise-duty

offices, tax offices and other revenue related offices trying such cases originally or obtain necessary details from them or give direction to them.

**13. Jurisdiction of land administrator to try and settle cases**

**originally:** (1) The land administrator shall have jurisdiction to try and settle originally the following cases within his or her area:

- (a) Concealment of land or land tax,
- (b) Relating to land revenue,
- (c) Reinstatement and dismissal of *Jimidar, Talukdar, Patuwari,*
- (d) Relating to once obsolete but re-cultivable land (*marta parta bhai ukas bhayeko Jagga*),
- (e) Recent cultivation and easement relating thereto,
- (f) Relating to amount to be paid by virtue of possession of the land,
- (g) Matter of recovery of loss of contract relating to land administration office, and
- (h) Such other matters relating to land administration office as specified by the Government of Nepal by a Notification in the Nepal Gazette.

(2)<sup>15</sup> An appeal may be made to the Court of Appeal against a decision made by the land administrator under Sub-section (1) within Thirty Five days.

(3) The terms "land administrator or land administration office" contained in this Section shall mean the chief of revenue office or revenue office, respectively, in a place where the Land Administration Act, 2024 is not applicable.

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<sup>15</sup> Amended by Some Nepal Acts Amendment Act, 2048.

- 14. Powers of adjudicating office or authority:** The offices or authorities trying and settling originally the cases under Section 13 and the cases appealable to the tribunal shall have such powers including to summon parties and witnesses, take depositions of them, examine evidence, order the production of documents and impose punishment as the court has pursuant to the prevailing Nepal law.
- 15. Power to frame Rules:** The Government may frame Rules in order to implement the objectives of this Act, and such Rules shall be enforced by publishing them in the Nepal Gazette.
- 16. Power to remove difficulties:** If there arises any difficulties with the implementation of this Act, the Government may, by a Notification in the Nepal Gazette, issue necessary orders to remove such difficulties and such orders shall be deemed to be contained in this Act.
- 17. Repeal and amendment:** (1) The Income and Tax Justice Management Act, 2016 and Income and Tax Court Rules, 2025 are hereby repealed.
- (2) The Acts set down in the schedule are amended as set down in the schedule.
- 18. Effect of inoperativeness of the Revenue Tribunal Ordinance, 2030(1973):** With the Revenue Tribunal Ordinance, 2030(1973) being inoperative, unless a different intention appears, the inoperativeness shall not:
- (a) affect the matter in operation as per the Ordinance or anything duly done or any punishment suffered thereunder;
  - (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the Ordinance;
  - (c) affect any penalty, punishment or forfeiture incurred under the Ordinance;

- (d) affect any action or remedy made or taken in respect of any such right, privilege, obligation, liability, penalty or punishment as aforesaid; and any such legal proceeding or remedy may be instituted, continued or enforced as if the Ordinance were in force.

NEPAL LAW COMMISSION

## Schedule-1

(Relating to Section 17)

SN	Short title of Act	Amendment
1.	..... <sup>16</sup>	
2.	..... <sup>17</sup>	
3.	..... <sup>18</sup>	
4.	The Liquor Substance Act, 2017	The following Section 17C. shall be subsisted for Section 17C.:  17C. <b>Appeal:</b> An appeal may be made to the revenue tribunal against a decision made by the Excise Officer under this Act.
5.	..... <sup>19</sup>	.....
6.	..... <sup>20</sup>	.....
7.	..... <sup>21</sup>	
8.	..... <sup>22</sup>	.....
9.	The House and Land Tax Act, 2019	The following Section 9 shall be subsisted for Section 9:  9. <b>Appeal:</b> An appeal may be made to the revenue tribunal against an order by the local tax officer under Section 4, 5, 6 or 7.
10.	The Foreign Investment Tax Act, 2019	The following Section 9 shall be subsisted for Section 9:

<sup>16</sup> Repealed by the Excise Duty Act, 2058.

<sup>17</sup> Deleted by the First Amendment.

<sup>18</sup> Repealed by the Value Added Tax Act, 2052.

<sup>19</sup> Deleted by the Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

<sup>20</sup> Deleted by the Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

<sup>21</sup> Repealed by the Value Added Tax Act, 2052.

<sup>22</sup> Deleted by the Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

	9. <b>Appeal:</b> An appeal may be made to the revenue tribunal against an order by the local tax officer under Section 4, 5, 6 or 7.
11. .... <sup>23</sup>	
12. .... <sup>24</sup>	
13. .... <sup>25</sup>	
14. The Water Tax Act, 2023	The following Section 11 shall be subsisted for Section 11:
	11. <b>Appeal:</b> An appeal may be made to the revenue tribunal against an order imposing punishment by the prescribed authority under Section 10.
15. .... <sup>26</sup>	

<sup>23</sup> Repealed by the Income Tax Act, 2058.

<sup>24</sup> Deleted by the Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

<sup>25</sup> Repealed by the Income Tax Act, 2058.

<sup>26</sup> Repealed by the Value Added Tax Act, 2052.