

**RULES OF PRACTICE AND PROCEDURE OF THE  
NEW YORK CITY TAX APPEALS TRIBUNAL**

**§1-08 Subpoena.**

(1) Upon the request of any party, the administrative law judge or presiding officer assigned to the case will issue subpoenas to require the attendance of witnesses at a hearing or to require the production of documentary evidence; provided however, that, where it appears to the judge or officer requested to issue the subpoena that the subpoena sought may be unreasonable, oppressive, excessive in scope, or unduly burdensome, such judge or officer may, as a condition precedent to the issuance of the subpoena, require the person seeking the subpoena to show the general relevance and reasonable scope of the testimony or other evidence sought. In the event the judge or officer requested to issue the subpoena shall after consideration of all the circumstances determine that the subpoena or any of its terms are unreasonable, oppressive, excessive in scope, or unduly burdensome, such judge or officer may refuse to issue the subpoena, or issue it only upon such conditions as such judge or officer deems appropriate. In the event that an administrative law judge or presiding officer has not been assigned to the case or the administrative law judge or presiding officer assigned is unavailable, the request to issue subpoenas may be made to the chief administrative law judge. Subpoenas will be delivered to the person requesting them and service thereof will be said person's responsibility. However, an attorney representing any party in a proceeding may issue a subpoena pursuant to section 2302 of the CPLR.

(2) If the request for a subpoena is granted pursuant to paragraph (1) of this subdivision, a request to withdraw or modify the subpoena shall be made as described in subdivision (e) of section 1-05 of these rules before a motion to quash, fix conditions, or modify may be made pursuant to section 2304 of the CPLR.