



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ADMINISTRATIVE CIRCULAR NO. 02-2018

REORGANIZING THE THREE (3) DIVISIONS OF THE COURT

In view of the retirement of Associate Justices Lovell R. Bautista and Caesar A. Casanova, the Divisions of the Court are reorganized effective immediately pursuant to Republic Act No. 1125, as amended vis-à-vis Section 6, Rule II in relation to Section 1, Rule III of the Internal Rules of the Court of Tax Appeals (IRCTA), as follows:

FIRST DIVISION

Chairperson : Hon. Roman G. Del Rosario
Senior Member : Hon. Esperanza R. Fabon-Victorino
Junior Member : Hon. Catherine T. Manahan

SECOND DIVISION

Chairperson : Hon. Juanito C. Castañeda, Jr.
Senior Member : Hon. Cielito N. Mindaro-Grulla
Junior Member : Incoming Associate Justice
(vice Associate Justice Lovell R. Bautista)

THIRD DIVISION

Chairperson : Hon. Erlinda P. Uy
Senior Member : Hon. Ma. Belen M. Ringpis-Liban
Junior Member : Incoming Associate Justice
(vice Associate Justice Caesar A. Casanova)

The cases assigned to a Justice for **completion of records** shall be retained by him/her even if he/she is transferred to another Division. Proceedings thereon shall henceforth be conducted with the participation of the other members of the Division to where the Justice belongs as provided in this Administrative Circular.

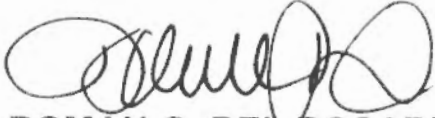
Likewise, cases assigned to a Justice for **study and report** shall be retained by him/her even if he/she is transferred to another Division. The Justice, though transferred, shall write the report with the other members of the Division to which the case was originally submitted for decision in line with Section 1, Rule VIII of the IRCTA.

Cases for study and report which are left behind by a Justice who retires shall be **re-raffled** among the sitting Justices who participated in the deliberation thereof pursuant to Section 4(b), Rule V of the IRCTA while cases for completion of records left behind by a Justice who retires shall remain with the Division to which the retired Justice belonged.

In accordance with Section 3, Rule VII of the IRCTA, a motion for reconsideration of a decision or resolution shall be acted upon by the *ponente* and other members of the Division, whether regular or acting, who participated in the rendition of the decision or resolution sought to be reconsidered irrespective of whether such members are already in other Divisions at the time the motion for reconsideration is filed or acted upon. If the *ponente* is no longer a member of the Court, the said *ponente* shall be replaced by another Justice who shall be chosen by raffle among the remaining members of the Division, whether regular or acting, who participated in the deliberation of the decision or resolution. If only one member of the Division, whether regular or acting, who participated in the rendition of the decision or resolution remains, the motion shall be sent to the said member and shall act thereon with the participation of the other members of the Division to where the Justice belongs as provided in this Administrative Circular.

Please be guided accordingly.

September 18, 2018.



ROMAN G. DEL ROSARIO
Presiding Justice

cc:
Office of the Justices
Office of the Clerk of Court
Office of Legal and Technical Services
Office of Administrative and Finance Services
Internal Audit Service
COA-CTA Field Office
Library
MISD