



REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

***EN BANC* RESOLUTION NO. 2 - 2021**

**WHEREAS**, for ease of reference, there is a need to consolidate the Court's issuances relative to the implementation of the Efficient Use of Paper Rule<sup>1</sup> issued by the Supreme Court in the Court of Tax Appeals (CTA) as well as the Court's policy on disposal of court records;

**NOW, THEREFORE**, the Court *En Banc* hereby **RESOLVES** as it is hereby **RESOLVED**, to **ADOPT** the following guidelines:

1. All pleadings, motions and similar papers that need to be filed with the Court of Tax Appeals (CTA) -
  - a. Shall be written in single space with a one-and-a half (1 ½) space between paragraphs;
  - b. Shall use an easily readable font style of the party's choice of fourteen (14)-size font; and
  - c. Shall be written on a legal size white bond paper, that is, on a 13-inch by 8.5-inch white bond paper.
2. All decisions, resolutions and orders issued by the CTA shall comply with the above-mentioned requirements. Similarly covered are the reports submitted to the Court and the transcripts of stenographic notes (TSN).
3. On all CTA-bound papers, the parties shall maintain a left-hand margin of 1.5 inches from the edge; an upper margin of 1.2 inches from the edge; a right hand margin of 1.0 inch from the edge; and, a lower margin of 1.0 inch from the edge. Every page must be consecutively numbered.
4. The number of court-bound papers that a party is required to file with the CTA shall be as follows:
  - a. Petition for Review to be filed with the Court in Division: six (6) copies, to be distributed as follows: one (1) for the

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<sup>1</sup>A.M. No. 11-9-4-SC, November 13, 2012.

- original docket, one (1) for the Office of the Solicitor General, one (1) for the Bureau of Internal Revenue/Bureau of Customs and three (3) for the Justices;
- b. Petition for Review and other submissions to be filed with the Court *En Banc*: ten (10) copies, to be distributed as follows: one (1) for the original docket and nine (9) for the Justices;
  - c. All other submissions to be filed with the Court in Division: four (4) copies, to be distributed as follows: one (1) for the original docket and three (3) for the Justices
5. Only the original docket shall be considered as the "**official** copy of case records". The "**official** copy of case records" shall be disposed of in accordance with the prevailing records disposal procedures.
6. The duplicate copies of pleadings, motions and all other submissions of the Justices are unofficial copies. The unofficial copies of case records of terminated cases, as determined by the Justices, can be disposed of without the observance of the seven (7)-year period from the termination of the case, subject only to the discretion of the Justices concerned.

All previous issuances inconsistent with this Resolution are deemed repealed or modified accordingly.

January 7, 2021.



**ROMAN G. DEL ROSARIO**  
Presiding Justice

*Juanito C. Castañeda, Jr.*  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

*Erinda P. Uy*  
**ERLINDA P. UY**  
Associate Justice

*(On Leave)*  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

  
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice