



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC RESOLUTION NO. 1 – 2021

WHEREAS, on August 7, 2020, the Court *En Banc*, in Resolution No. 9-2020, adopted certain amendatory provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure to all civil cases filed after May 1, 2020 and to all pending civil proceedings filed prior to May 1, 2020, except to the extent that in the opinion of the Court, their application would not be feasible or would work injustice, in which event the former procedures as provided in the 2005 Revised Rules of the Court of Tax Appeals (RRCTA), as amended, shall apply;

WHEREAS, in light of the modifications introduced by the 2019 Amendments to the 1997 Rules of Civil Procedure which were in part adopted by the CTA in *En Banc* Resolution No. 9-2020, there is a need to harmonize the same with the RRCTA;

WHEREAS, during its session held on December 7, 2020, the CTA *En Banc* noted that the implementation of Section 5, Rule 15 of the 2019 Amendments to the 1997 Rules of Civil Procedure needs to be clarified and reconciled with the different periods provided in the RRCTA with regard to the filing and resolution of various motions and incidents;

WHEREAS, in addition to the prescriptive period provided in the RRCTA, Section 2, Rule 7 of the Internal Rules of the CTA requires that rulings on all written motions submitted to the Court for resolution shall be reached in consultation among and by majority vote of the Justices participating in the consideration thereof;

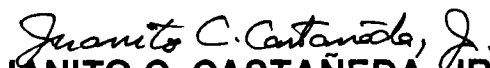
NOW, THEREFORE, after due consideration and deliberation, this Court, sitting *En Banc*, **RESOLVES**, as it hereby **RESOLVED**, to adopt the following uniform guidelines in resolving motions and other incidents:

1. Before acting on all motions filed in Court, a Resolution shall be issued requiring the opposing party to file its comment to the motion within a period of five (5) calendar days from receipt thereof, which may be extended for a non-extendible period of ten (10) calendar days for compelling reasons;
2. Motions for reconsideration of a decision or motions for new trial shall be resolved within a period of ninety (90) days from the date of its submission for resolution pursuant to Section 3, Rule 15 of the RRCTA;

3. Formal offers of evidence (FOE) shall be resolved within a period of sixty (60) days from the date of its submission for resolution considering the voluminous nature of the exhibits offered for admission; and
4. Considering the relatively short period of resolving motions provided in Section 5, Rule 15 of the 2019 Amendments to the 1997 Rules of Civil Procedure and in view of the number of signatories for each resolution, all other motions and incidents shall be resolved within a period of thirty (30) days from the date of their submission for resolution.


January 7, 2021.


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice

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


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice