



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC RESOLUTION NO. 4 – 2024

**FILING OF PLEADINGS, MOTIONS,
AND OTHER COURT SUBMISSIONS
IN THE COURT OF TAX APPEALS**

WHEREAS, on April 11, 2023, the Supreme Court (SC) issued a Resolution in A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC Re: Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Being Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule;

WHEREAS, the aforementioned guidelines provide that the date of mandatory applicability of said guidelines for the lower courts shall be on April 5, 2024;

WHEREAS, during the *En Banc* meeting held on March 13, 2024, the proposed CTA *En Banc* Resolution on the “CTA Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions” was submitted by the Committee on Records Management and Information Systems (CRMIS) through its Chairperson, Hon. Lane S. Cui-David;

WHEREAS, the Court *En Banc* resolved to defer approval of the proposed guidelines in order to afford the Members of the Court enough time to comment thereon considering the matters raised by the CRMIS in the accompanying “Explanatory Notes” submitted therewith;

WHEREAS, among the concerns raised by the CRMIS in its “Explanatory Notes” are the following:

1. The demographics, economic, and financial conditions in areas where technology and connectivity are still a work in progress make electronic filing more difficult for some litigants;
2. Considering that the electronic filing of pleadings, motions, and other court submissions is addressed to the official email address of the Judicial Records Division (JRD), the Chief Judicial Staff Officer of the JRD should be responsible for acknowledging the receipt of all emails received not the concerned Clerks of Court;
3. For a more efficient records management system, litigants should be required to submit at least one (1) hard copy of each pleading or court submission which was filed electronically;

4. The JRD may not have the technological capacity and capability to RECEIVE, STORE & MANAGE the voluminous electronic documents to be filed;

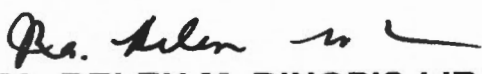
WHEREAS, it has also been brought to the attention of the Court *En Banc* that only two (2) JRD officials have been issued official PJ365 email accounts, namely: (a) the Chief Judicial Staff Officer, and (b) the Supervising Judicial Staff Officer, thus, there may be a need to request additional PJ365 email accounts from the SC or if no additional email accounts can be provided, a reallocation of the existing CTA PJ365 email accounts given to the CTA may have to be done in coordination with the CTA Management Information Systems Division (MISD) and the SC Management Information Systems Office (MISO);


WHEREAS, a retooling of the concerned CTA officials and employees regarding the use of the Microsoft Outlook Application is necessary to ensure the efficient handling of emails with attached files received from the litigants;

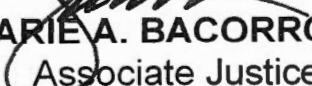
NOW, THEREFORE, pending resolution of the concerns raised on the implementation of A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC Re: Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Being Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule, the Court *En Banc* **RESOLVES**, as it is hereby **RESOLVED**, to **MAINTAIN THE STATUS QUO** in the filing of pleadings, motions, and other court submissions in the CTA, as provided in *En Banc* Resolution No. 3-2023 dated March 14, 2023.

April 8, 2024.


ROMAN G. DEL ROSARIO
Presiding Justice


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

ON LEAVE

MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice