



REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**EN BANC RESOLUTION NO. 9 - 2020**

**WHEREAS**, on October 15, 2019, the Supreme Court *En Banc*, approved the 2019 Proposed Amendments to the 1997 Rules of Civil Procedure which took effect on May 1, 2020.<sup>1</sup>

**WHEREAS**, Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals (RRCTA), provides:

**"RULE I  
TITLE AND CONSTRUCTION**

SECTION 1. xxx.

XXX

SEC. 3. *Applicability of the Rules of Court.* – The Rules of Court in the Philippines shall apply suppletorily to these Rules."

**WHEREAS**, Honorable Associate Justices Erlinda P. Uy, Ma. Belen M. Ringpis-Liban and Maria Rowena Modesto San Pedro, after conducting a study, proposed that the following amendatory provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure be adopted in the Court of Tax Appeals, viz.:

- (i) Section 2, Rule 6;
- (ii) Sections 3, 4 and 5, Rule 7;
- (iii) Section 12, Rule 8;
- (iv) Rule 10;
- (v) Section 11, Rule 11;
- (vi) Rule 13;
- (vii) Rule 15;
- (viii) Rule 18;
- (ix) Section 6, Rule 21;
- (x) Rule 33;
- (xi) Rule 34; and,
- (xii) Rule 35.

and the remaining provisions thereof be applied in a suppletory manner consistent with Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals.

**WHEREAS**, after due deliberation, in addition to the foregoing, the Court *En Banc* also agreed to adopt the following amendatory provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure in the Court of Tax Appeals, viz.:

- (i) Section 6, Rule 7; and,
- (ii) Section 1, Rule 11.

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<sup>1</sup> A.M. No. 19-10-20-SC.

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


(i) **APPROVE** the aforesaid proposal of Honorable Associate Justices Erlinda P. Uy, Ma. Belen M. Ringpis-Liban and Maria Rowena Modesto San Pedro;

(ii) **ADOPT** the following 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 procedure shall apply: Section 2, Rule 6; Sections 3, 4, 5 and 6, Rule 7; Section 12, Rule 8; Rule 10; Sections 1 and 11, Rule 11; Rule 13; Rule 15; Rule 18; Section 6, Rule 21; Rule 33; Rule 34; and, Rule 35; and,


(iii) **APPLY** the remaining provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure in a suppletory manner pursuant to Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals.


August 7, 2020.

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

  
**ERLINDA P. UY**  
Associate 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