



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MEMORANDUM

To : **All Concerned**

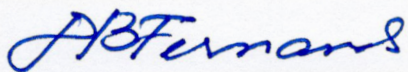
Subject : **Filing of Pleadings, Motions, and Other Court Submissions by Email**

Date : **January 10, 2022**

Pursuant to the Court of Tax Appeals' (CTA) *En Banc* Resolution No. 4-2021, dated February 24, 2021, pleadings, motions, and other court submissions may be filed by email through the official email address of the CTA Judicial Records Division jrd.cta@judiciary.gov.ph copy furnished the official email address of the CTA *En Banc* or the concerned CTA Division. Thereafter, litigants are required to submit the required number of hard copies of the pleadings, motions, and other court submissions within five (5) calendar days from date of filing by email either by personal filing or licensed courier and to pay the filing fees and/or other legal fees due thereon also within five (5) calendar days from the date of filing through email.

On January 9, 2022, the Honorable Presiding Justice Roman G. Del Rosario issued a Memorandum prescribing the work arrangement in the CTA from January 10, 2022 until further orders and that personal filing/service of pleadings and other court submissions SHALL NOT BE ALLOWED effective on even date considering the surge of COVID-19 cases in the National Capital Region. In view thereof, the five (5) calendar day period referred to above shall be counted from the date that the personal filing/service of pleadings and other court submissions are again permitted in the CTA through the appropriate issuances of the Supreme Court and/or the CTA.

Please be guided.


DANILO B. FERNANDO
Clerk of Court