



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

***EN BANC* RESOLUTION NO. 4-2021**

Pleadings, Motions and Other Court Submissions Filed by Email

WHEREAS, the Supreme Court (SC) issued various Administrative Circulars allowing the electronic filing of initiatory pleadings, motions and other court submissions through the respective official email addresses of the courts in view of the COVID-19 pandemic;

WHEREAS, pursuant to SC Administrative Circular No. 45-2020, dated 18 August 2020, the Court of Appeals, *Sandiganbayan*, and Court of Tax Appeals (CTA) may continue to receive petitions and pleadings electronically in accordance with paragraph 1 thereof and process the same pursuant to their respective internal rules;

NOW, THEREFORE, pursuant to its authority under Section 8 of Republic Act No. 1125, as amended, this Court, sitting *En Banc* **RESOLVES**, as it hereby **RESOLVED**, to adopt the following guidelines in relation to the filing of pleadings, motions, and other court submissions by email during the Period of State of Public Health Emergency due to the COVID-19 Pandemic:

1. 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* enbanc.cta@judiciary.gov.ph for *en banc* cases or the email address of the concerned CTA Division for Division cases, as follows:

First Division	-	1stdiv.cta@judiciary.gov.ph
Second Division	-	2nddiv.cta@judiciary.gov.ph
Third Division	-	3rddiv.cta@judiciary.gov.ph

2. The cut-off time for pleadings, motions, and other court submissions filed by email shall be at 4:30 p.m. which is the same cut-off time for the physical filing of pleadings, motions, and other court submissions. Pleadings, motions, and other court submissions filed by email after the 4:30 p.m. cut-off time shall be considered as filed on the next working day;

3. Considering that pleadings, motions, and other court submissions filed with the CTA oftentimes consist of a large

number of pages including the annexes appended thereto and that each pleading, motion, and other court submission is required to be filed with the CTA, at the very least, in four (4) copies for Division cases and ten (10) copies for *En Banc* cases, litigants shall submit, by personal filing or licensed courier, 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;

4. In cases where there are filing fees or other legal fees that are required to be paid on the pleadings, motions, and other court submissions filed by email, litigants are required to submit the proof of payment of the filing fees or other legal fees due thereon within five (5) calendar days from the date of filing through email. After the lapse of the five-day period, the Court shall act on the pleading, motion, or other court submission accordingly;

5. Payment of the filing fees and other legal fees due on the pleadings or motions filed through email by litigants/counsels of record whose offices are situated within the National Capital Region (NCR) shall be made directly with the Cash Division of the CTA. Litigants from the provinces may remit the filing fees and other legal fees due in the form of Postal Money Orders (PMO) by registered mail together with the required number of hard copies of the pleading, motion or other court submission; and

6. Failure to comply with paragraphs 1, 3, 4, and 5 of these guidelines shall be a ground for declaring the pleading, motion, and other court submission as deemed not filed which may result to the dismissal of the petition for review, complaint or information, and the imposition of other appropriate sanctions as may be determined by the Court.

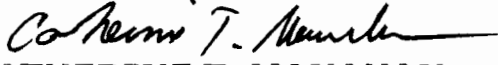
February 24, 2021.


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