



REPUBLIC OF THE PHILIPPINES  
**COURT OF TAX APPEALS**  
QUEZON CITY

**EN BANC RESOLUTION NO. 3 - 2020**

**WHEREAS**, the Supreme Court issued Administrative Circular No. 39-2020 on May 14, 2020, paragraph 13 of which provides:

“13. The Court of Appeals, Sandiganbayan, and **Court of Tax Appeals shall continue to resolve and decide cases** pending before them. **Regular hearings shall be conducted through videoconferencing.** Considering that the Sandiganbayan and the Court of Tax Appeals are likewise trial courts, they shall **adopt the procedures herein provided in paragraphs 17 and 18, in so far as they are applicable.**” (Boldfacing supplied)

**WHEREAS**, in a Letter dated May 15, 2020, the Court of Tax Appeals (CTA), through the Honorable Presiding Justice Roman G. Del Rosario, submitted to the Supreme Court, through the Honorable Chief Justice Diosdado M. Peralta, the **Proposed Guidelines for Court of Tax Appeals Hearings via Video Conference**, for consideration and approval;

**WHEREAS**, in a Letter dated May 18, 2020, the Honorable Chief Justice Peralta confirmed that matters pertaining to the conduct of hearings in the CTA via video conferencing are included in Administrative Circular No. 39-2020;

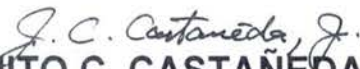
**WHEREAS**, the Court *En Banc* finds it imperative to provide procedural guidelines for the conduct of hearings via video conferencing as set forth in paragraphs 17 and 18 of Administrative Circular No. 39-2020;

**NOW THEREFORE**, the Court *En Banc* **RESOLVES**, as it is hereby **RESOLVED**, to **ADOPT** the hereto attached **Guidelines for Court of Tax Appeals Hearings via Video Conference<sup>i</sup>** as set forth in paragraphs 17 and 18 of Administrative Circular No. 39-2020; and to **ENJOIN** the Division Clerks of Court and Assistant Division Clerks of Court to strictly comply therewith.

May 19, 2020.

A handwritten signature in black ink, appearing to read 'Roman G. Del Rosario', written in a cursive style.

ROMAN G. DEL ROSARIO  
Presiding Justice


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

  
**ERLINDA P. UY**  
Associate Justice

  
**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

  
**CIELITO N. MINDARO-GRULLA**  
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

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<sup>1</sup> Annex "A".

## **GUIDELINES FOR COURT OF TAX APPEALS HEARINGS VIA VIDEO CONFERENCE**

Considering the health risks posed by COVID 19 and to ensure continuity of Court proceedings, with guidance from Administrative Circular No. 39-2020, Administrative Circular No. 37-2020, OCA Circular No. 92-2020, OCA Circular No. 93-2020, A.M. No. 19-05-05-SC and the UP College of Law paper entitled “Building a Resilient Judicial System”, the following Guidelines for Hearings Via Video Conference are herein proposed:

### **TO WHAT CASES APPLICABLE**

Hearings via video conference shall be made available to all cases, with priority given to criminal cases, cases involving Motions for Suspension of Collection of Tax and such other cases as may be determined to be urgent.

Each Division shall identify and come up with a Preliminary Listing of Cases which may be heard via video conference.

### **PLATFORM**

Hearings via video conference shall only use the officially provided Philippine Judiciary 365 platform which has, among others, the Outlook application for the official e-mail accounts, and the Teams application to host such hearings. The Supreme Court has provided the Offices of the Divisions with Microsoft 365 accounts.

### **PRELIMINARY NOTICE OF HOLDING HEARINGS VIA VIDEO CONFERENCE**

1. Using the provided Outlook accounts, the Division Clerks of Court shall send parties to the Preliminary Listing of Cases emails:
  - a. informing them of the availability of holding hearings via video conference,
  - b. attaching the Guidelines For Hearings Via Video Conference, and
  - c. asking them to coordinate with the Division for scheduling of their cases
2. To reach a wider audience and to address those whose emails are not available to the Division Clerks of Court, a general announcement containing the matters covered by the proposed email, above, shall be posted in the website of the Court of Tax Appeals, BIR and other social media platforms.

### **NOTICE OF HEARINGS VIA VIDEO CONFERENCE**

1. Hearings will be held via the video conferencing tools of Microsoft 365, specifically, Microsoft Teams.

2. The Division Clerks of Court shall host all hearings by video conference. For security reasons, the Division Clerks of Court shall use only the Microsoft Outlook accounts associated with their respective Microsoft 365 accounts to inform the parties of scheduled hearings.
3. Notification emails sent by the Division Clerks of Court shall include:
  - a. the time and date of the scheduled hearing
  - b. a link to join the hearing, and
  - c. a reminder that all details and information used to gain access to the proceedings shall be treated with strict confidentiality, as any unauthorized sharing of said details shall be dealt with accordingly and/or treated as contempt of court.
4. Proof of receipt of the notification emails shall be properly recorded.

### **CONDUCT OF HEARINGS VIA VIDEO CONFERENCE**

1. The Division Clerks of Court, as host, shall ensure that the following shall all be present before starting any hearing via video conference:
  - a. At least two (2) Justices,
  - b. The prosecutor or counsel for the petitioner,
  - c. The defense counsel or counsel for the respondent
  - d. A Clerk/Interpreter,
  - e. A Division Stenographer,
  - f. Where applicable:
    - (1) The accused (for criminal cases where the accused has not waived the right to be present in court),
    - (2) The witness called to testify, and
    - (3) A staff member of the Presiding Justice and the Associate Justice/s.
2. As far as is practical, the persons, above, shall be visible to all participants at any time during the proceedings.
3. Hearings held via video conference shall closely mirror hearings held under normal circumstances.
4. The dignity and solemnity of court proceedings shall be observed at all times. All participants shall be in appropriate attire.
5. Court personnel may access these hearings from either their respective offices in the Court or from their respective places of residence.
6. When presenting witnesses, the parties may be required to use multiple cameras and angles or a single camera supplying a full view of said witnesses' surroundings in order to prevent any coaching from occurring.
7. Proceedings may be suspended by the Chairperson if these are significantly affected by technical issues that prove difficult to quickly resolve. The reasons for such suspensions shall be properly recorded.
8. During the arraignment and pre-trial of all newly filed criminal cases, the Court shall ask the accused whether they are waiving their right to be present at any stage of the trial.

## **MISD SUPPORT**

1. Aside from the parties and the relevant Court personnel, the Division shall also notify the Court's MISD of any scheduled hearing, so that at least one member of said department may be available and easily contacted in case of any technical difficulties that may arise during the proceedings. Said member will not, however, be present in the video conference proceedings itself.
2. It is advisable that the Division Clerks of Court, as host, hold a preliminary call, to which the parties have no access, before the actual hearing, in order to prepare their own video conferencing tools and address any initial technical issues that may occur. The representative from the MISD shall be present in this call. Any member of the Court may also be present in this call.
3. The MISD is tasked to distribute instructional materials, preferably video, on how to conduct hearings via video conference, to all court personnel participants to such hearings.

## **RECORDING OF HEARINGS VIA VIDEO CONFERENCE**

1. The proceedings of the hearings shall be recorded by the Division Clerks of Court using the Teams application. The Division Clerks of Court shall store and file these video recordings and the same shall form part of the records of the case.
2. A copy of the recordings of the hearings may be requested by the Justices, but they need not be sent without such request.
3. Unauthorized recording of the proceedings by any party may be considered contempt of court.
4. Proceedings shall still be transcribed by Court stenographers as is done during regular hearings.
5. The court records shall indicate that all hearings via video conference were held in such manner.

## **PERTINENT DOCUMENTS**

1. All Court issuances related to the hearings shall be distributed via email. A Certified True Copy of said issuances in hard copy form may be requested by the parties, but these shall not be furnished initially or without request.
2. Submissions of documents by the parties which are to be presented during the scheduled hearings shall be sent to the official Outlook accounts of the Division Clerk, copy furnished the other parties via email.
3. All pertinent documents received by the Division Clerk shall be sent to the Clerks of the Offices of all involved Justices via email.