

## Compulsory Judicial Disqualification in the Court of Tax Appeals *En Banc*

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This Essay points out that, under the present setup of the Court of Tax Appeals (CTA), the appeal to the CTA *en banc* lacks the explicit provision for compulsory judicial disqualification for justices who have participated in the proceedings of the case on appeal. The Authors discuss the types and the necessity of judicial disqualification but focuses on compulsory judicial disqualification which conclusively prohibits a judge or justice from hearing a case on appeal had he participated in the proceedings prior to its submission for review.

The Essay then delves into the different laws concerning the creation and expansion of the Court of Tax Appeals (Republic Act Nos. 1125, 9503 9282, and the applicable Rules of Court for the CTA) and shows that judicial disqualifications are only provided for justices sitting in different divisions and not sitting *en banc*. However, the Authors reason out because the law retained the provision on compulsory disqualification, without exception and does not distinguish between a justice sitting in a division and *en banc*, compulsory judicial disqualification should still apply to justices sitting *en banc*. Furthermore, the law also implies the applicability of such prohibition to the CTA *en banc* by providing for rules in the constitution of a quorum when a justice is inhibited from participating in the proceedings. The Authors ask whether the appeal to the CTA *en banc* has become “mere lip service” and concludes that considering that the numbers with regard to decisions of the CTA on appeal which have such a high affirmation rate and taking into consideration the provisions of the Rules of Court regarding judicial disqualification, the appeals process with regard to the CTA should, at the very least, be reviewed.