REVENUE MEMORANDUM ORDER NO. 15-2010 issued on February 4, 2010 prescribes the policies and guidelines on the handling of court cases.

The Deputy Commissioner for Legal and Inspection and the Assistant Commissioner for Legal Service (ACIR Legal) shall be responsible for the implementation of the prescribed policies and guidelines and for the formulation of additional measures when needed.

The Assistant Commissioner for Inspection Service shall assign a personnel to go to the courts when there are hearings to check the attendance and time of reporting of the BIR lawyers and witnesses. A report on this shall be submitted to the ACIR Legal for the institution of the necessary action on the BIR lawyers and witnesses who have been reported to be arriving late or have not been attending the hearings.

The Chief of the Prosecution Division, Chief of the Litigation Division and Chief of Legal Division of the Revenue Regional Office shall regularly check the quality of the pleadings being submitted by BIR lawyers and the handling of cases in courts. The ACIR Legal or designated representative shall regularly attend and observe the court hearings to monitor the quality of trials in court.

The BIR lawyers in the National Office and Revenue Regional Office shall submit a Summary Report on the Hearing Conducted not later than 3 working days after the hearing to the ACIR Legal and the Chief, Legal Division of the particular Revenue Regional Office, respectively. The proof of submission of this report shall be required in claiming allowances for attending the hearing.

The ACIR Legal shall prepare and circularize a digest of all relevant court decisions for a particular month not later than 10 working days after the end of each month.

All adverse court decisions on cases handled by the National Office and the Revenue Regional Office shall be evaluated by the ACIR Legal and the Chief, Legal Division of the particular Revenue Regional Office, respectively, for the institution of the necessary course of action (motion for reconsideration or appeal) following the provisions of Revenue Memorandum Circular No. 26-01; recommendation of remedial action on procedures determined to be defective or inappropriate; recommendation of disciplinary action for negligence of revenue officers; etc. The recommendations shall be submitted to the Commissioner of Internal Revenue and Deputy Commissioner for Legal and Inspection not later than 10 working days after the end of each month.

The following major policies should be observed:

a. Motions for postponement of hearings or extension of time to submit pleadings or present witnesses shall be kept to a minimum and only for reasonable instances. The ACIR Legal shall take the necessary action to address instances when unreasonable cases arise.

b. Recommendations for the action on motions for withdrawal of cases shall be approved by the Commissioner of Internal Revenue.

c. All remedies should be done for adverse decisions, including filing of motion for reconsideration, appeal to the Supreme Court, and others. Recommendations for exception to this policy shall be approved by the Commissioner of Internal Revenue.