

Executive Summary:

- The recent approval of General Agreement 3/2025 (the "Agreement2) by the Plenary of the Supreme Court of Justice of the Nation ("SCJN" for its acronym in Spanish) establishes the framework for the conclusion of the current Court's term and sets forth the session schedule that will remain in effect through August 2025.
- This process takes place concurrently with the implementation of the constitutional reform published on September 15, 2024 (the "Judicial Reform"), which introduced a structural transformation of the Court by reducing the number of justices from 11 to 9, eliminating the Court's Chambers and establishing that the Plenary will act as the sole adjudicative body.
- In this regard, while we believe that the Agreement represents a relevant step in the institutional
 transition process stemming from the Judicial reform -seeking to ensure continuity, transparency,
 and orderly conclusion to the current Court's term- the convergence of multiple factors
 introduced by the Judicial reform will inevitably lead to a significant increase in the Court's case
 backlog. Which presents a substantial challenge to uphold the constitutional right to prompt and
 effective justice.

The Agreement outlines a progressive framework for concluding the responsibilities of the current Court. Operationally, from April to July 2025, no new cases will be assigned to the current justices, except for those deemed urgent or high priority, and the frequency of Plenary and Chamber sessions will be reduced. It is important to recall that once a case reaches the Supreme Court, it is randomly assigned to a specific justice for preliminary study and the preparation of a draft opinion, which must then be deliberated and voted on by the full bench before a final ruling is issued.

Thus, although this schedule is intended to allow for the completion of pending opinions and procedural tasks, it will inevitably increase the number of unresolved matters that the new Plenary—set to

The Agreement outlines a progressive framework for assume office on September 1, 2025—will be concluding the responsibilities of the current Court. Operationally, from April to July 2025, no new cases will be assigned to the current justices, except for received by the Court during the four-month pause.

This backlog scenario becomes even more complex in light of the new constitutional framework. In particular, the Judicial Reform introduced a significant amendment to Article 17 of the Constitution, which now provides that the SCJN must resolve tax-related matters within six months from the date on which the competent authority takes cognizance of the matter.

This new provision raises substantial operational and legal implications, especially regarding the precise starting point for the calculation of that six-month period. Reasonable questions arise in this regard:

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- Should the six-month term begin when the case is formally received by the Court, even if not yet assigned to justice?
- Or does the term commence only once the new Plenary assumes office and is able to substantively address the case?

Both interpretations carry significant risks. Under the first, many matters currently pending or in procedural limbo could exceed the constitutional deadline, casting doubt on the procedural validity of the resulting judgments. Under the second, the sheer volume of cases awaiting resolution—combined with the structural changes resulting from the elimination of the Chambers and the reduction in the number of justices—could compromise the quality of the Court's rulings due to increased individual workloads.

A literal reading of the constitutional provision suggests that the six-month term has already commenced for cases formally received by the Court, regardless of whether they have been assigned. This would place the Court on the brink of a constitutional breach of the required timeline. Conversely, if it is understood that the timeline begins only once the new Plenary effectively takes up the matter, then it will be essential for the competent authority to issue a formal resolution clarifying the applicable interpretation. Absent such clarification, the sitting justices could be subject to liability proceedings before the newly established Judicial Discipline Tribunal, in accordance with the legal framework in force.

Additionally, the incoming justices—elected through unprecedented mechanisms in the Mexican constitutional system—will face a complex integration process. Beyond procedural matters, their incorporation will likely imply shifts in judicial profiles, interpretative approaches to constitutional norms, and the broader institutional culture within the Court.

Compounding this is the challenge of adapting to a single-body adjudicative system, now exclusively through the Plenary, which will substantially alter internal deliberative dynamics, the pace of case resolution, and decision-making processes.

From our perspective, the institutional challenge is not limited to meeting constitutional deadlines. The core issue is ensuring that the Court's decisions maintain the depth, legal rigor, and doctrinal coherence expected of the country's highest judicial authority. The SCJN does not merely resolve cases; it sets the trajectory of the Mexican legal system. Accordingly, any erosion in the quality of its rulings would directly impact legal certainty, constitutional order, and the effective protection of fundamental rights.

In this context, we believe the Supreme Court stands at an institutional crossroads. The reduction in its composition, the removal of the Chambers, the arrival of new judicial profiles, and the pending backlog of cases are all factors that—if not addressed with strategic foresight, transparency, and technical rigor—could undermine the legitimacy and efficacy of the Court. Striking a balance between efficiency and doctrinal quality will be a formidable task but one that is essential.

Achieving this balance will not only be key to preserving public trust in the judiciary, but also to ensuring that access to justice in Mexico is not merely rhetorical, but truly timely, comprehensive, and impartial, as mandated by the Constitution.

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