EN BANC RESOLUTION NO. 08 - 2016

WHEREAS, Section 5 (b), Rule 12 and Section 3, Rule 13 of the Revised Rules of the Court of Tax Appeals, respectively, provides:

RULE 12
TRIAL

Sec. 5. *Presentation of voluminous documents or long accounts.* – xxx

XXX   XXX   XXX

(b) *Pre-marking and availability of originals.* – **The receipts, invoices, vouchers or other documents covering said accounts or payment to be introduced in evidence must be pre-marked by the party concerned and submitted to the Court in order to be made accessible to the adverse party who desires to check and verify the correctness of the summary and CPA certification.** The original copies of the voluminous receipts, invoices or accounts must be ready for verification and comparison in case doubt on its authenticity is raised during the hearing or resolution of the formal offer of evidence.

XXX   XXX   XXX

RULE 13
TRIAL BY COMMISSIONER

XXX   XXX   XXX

Sec. 3. Findings of independent CPA. – The **submission** by the independent CPA **of the pre-marked documentary exhibits** shall be subject to verification and comparison with the original documents, the availability of which shall be the primary responsibility of the party possessing such documents and, secondarily, by the independent CPA. The findings and conclusions of the independent CPA may be challenged by the parties and shall not be conclusive upon the Court, which may, in whole or in part, adopt such findings and conclusions subject to verification. *(Emphases supplied)*

WHEREAS, the Judicial Records Division reported that the volume of documents stored in the Judicial Records Building has exceeded the building's storage capacity limit;

WHEREAS, there is a need to rationalize the use of the limited storage space in the Judicial Records Building to accommodate court-bound documents filed by litigants;

WHEREAS, it was noted that most documents occupying the Judicial Records are boxes of evidence containing, among others, **photocopies** of pre-marked receipts, invoices and vouchers;

WHEREAS, the Efficient Use of Paper Rule[1] promulgated by the Supreme Court recognizes the need to cut the judicial system's use of excessive quantities of costly paper in order to save forests, avoid landslides, and mitigate the worsening effects of climate change that the world is experiencing;

WHEREAS, to address the storage concerns of the Judicial Records Division and in line with the goals of the Efficient Use of Paper Rule, it is proposed that the submission of pre-marked receipts, invoices, vouchers or other documents in evidence be in the form of soft copies or scanned copies of the same saved in PDF format in a portable storage device such as memory cards, CDs, DVDs or USBs. It shall be the responsibility of the party submitting the portable storage device that the same be accessible by the Court.
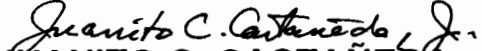
NOW THEREFORE, the Court *En Banc* **RESOLVES** as it is hereby **RESOLVED,** to **ADOPT** the proposal that the submission of pre-marked receipts, invoices, vouchers or other documents in evidence be in soft copies or scanned copies of the same saved in PDF format in a portable storage device such as memory cards, CDs, DVDs or USBs and that it is the responsibility of the party submitting the portable storage device to ensure that the same is accessible by the Court, subject to the provisions of Section 5(b), Rule 12 and Section 3, Rule 13 of the Revised Rules of the Court of Tax Appeals on the availability of the original receipts, invoices, vouchers or other documents for verification and comparison, if necessary.

August 30, 2016.

ROMAN G. DEL ROSARIO
Presiding Justice

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[1] A. M. No. 11-9-4-SC, November 13, 2012

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

(On Leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice