

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



EN BANC RESOLUTION NO. 08-2013

To avoid difficulty in identifying marked documents, considering that the alphabet consists only of twenty-six (26) letters, majority of the members of the Court En Banc agreed that a different mode of marking documentary evidence shall be adopted, to wit:

- 1. In civil cases, documentary evidence shall be marked as Exhibits "C-1", "C-2", "C-3" and so on for the complainant or as Exhibits "P-1", "P-2", "P-3" and so on for the petitioner or plaintiff; while documentary evidence for the respondent shall be marked as Exhibits "R-1" "R-2", "R-3" and so on or as Exhibits "D-1", "D-2", "D-3" and so on for the defendant.
- 2. In <u>criminal cases</u>, documentary evidence for the <u>complainant</u> shall be marked as Exhibits "C-1", "C-2", "C-3" and so on or as Exhibits "P-1", "P-2", "P-3" and so on for the plaintiff; while documentary evidence for the accused shall be marked as Exhibits "A-1", "A-2", "A-3" and so on.

Effective immediately.

June 25, 2013.

G. DEŁ ROSARIO

Presiding Justice

JÚANITO C. CASTAÑEDA, JR.

Associate Justice

Associate Justice

CAESAR A. CASANOVA

Associate Justice

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COURT OF TAX APPEALS
Office of the Clerk of Court First Division ECEIVED Signature Date:

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ESPERANZA R. FABON-VICTORINO

Associate Justice

CIELITO N. Mindam. Gnilla CIELITO N. MINDARO-GRULLA

Associate Justice

AMELIA COTANGCO-MANALASTAS

Associate Justice

MA. BELEN M. RINGPIS-LIBAN

Associate Justice