



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC RESOLUTION NO. 2- 2022

**SUBMISSION OF JUDICIAL AFFIDAVIT OF THE
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT
AND VOLUMINOUS DOCUMENTS**

WHEREAS, on October 15, 2019, the Supreme Court *En Banc*, approved the 2019 Proposed Amendments to the 1997 Rules of Civil Procedure (A.M. No. 19-10-20-SC) which took effect on May 1, 2020;

WHEREAS, on August 7, 2020, *En Banc* Resolution No. 9-2020 was issued by the Court of Tax Appeals *En Banc* (Court *En Banc*) adopting the following amendatory provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure, *viz.*:

- (i) Section 2, Rule 6;
- (ii) Sections 3, 4, 5, and 6, Rule 7;
- (iii) Section 12, Rule 8;
- (iv) Rule 10;
- (v) Sections 1 and 11, Rule 11;
- (vi) Rule 13;
- (vii) Rule 15;
- (viii) Rule 18;
- (ix) Section 6, Rule 21;
- (x) Rule 33;
- (xi) Rule 34; and,
- (xii) Rule 35.

and the remaining provisions thereof be applied in a suppletory manner consistent with Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals (RRCTA);

WHEREAS, Section 6(b), Rule 7 of the 2019 Amendments to the 1997 Rules of Civil Procedure provides that the judicial affidavits of witnesses shall be attached to the pleading and that only the witnesses whose judicial affidavits are attached to the pleading shall be presented by the parties during trial;

WHEREAS, the Judicial Affidavit Rule (A.M. No. 12-8-8-SC) provides that the parties' documentary or object evidence shall already be attached to the judicial affidavit upon filing with the court;

WHEREAS, it is not uncommon that the parties' documentary or object evidence attached to the judicial affidavit of their witnesses or submissions to the Court, in general, are voluminous;

WHEREAS, the Court has limited storage space for documents;

WHEREAS, Section 6(b), Rule 7 of the 2019 Amendments to the 1997 Rules of Civil Procedure needs to be harmonized with Section 5(a), Rule 12 of the RRCTA which requires that the party who desires to introduce voluminous documents or long accounts in evidence must, upon motion and approval of the Court, refer the voluminous documents to an Independent Certified Public Accountant (ICPA);

WHEREAS, considering that the commissioning of an ICPA shall be upon motion and approval of the Court, the Court *En Banc* is cognizant of the fact that the judicial affidavit of the ICPA cannot be submitted at the time of the filing of the petition for review as required by Section 6(b), Rule 7 of the 2019 Amendments to the 1997 Rules of Civil Procedure;

WHEREAS, in *En Banc* Resolution No. 8-2016 dated August 30, 2016, the Court *En Banc* required that the submission of the ICPA of the pre-marked receipts, invoices, vouchers or other documents in evidence shall be in soft copies or scanned copies of the same saved as portable document format (PDF) 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 RRCTA on the availability of the original receipts, invoices, vouchers or other documents for verification and comparison, if necessary;

NOW THEREFORE, the Court *En Banc* **RESOLVES**, as it is hereby **RESOLVED**, to:

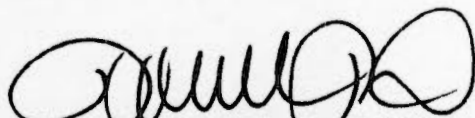
(1) **ALLOW** the submission of the judicial affidavit of the ICPA during the presentation of evidence for the petitioner. The judicial affidavit of the ICPA shall be filed and served at least five (5) days before the scheduled testimony of the ICPA;

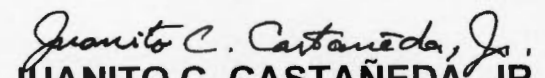
(2) **REQUIRE** that the submission in evidence of the pre-marked receipts, invoices, vouchers or other documents examined by the ICPA shall be through scanned copies thereof in PDF saved in USBs and **REITERATE** that it is the responsibility of the party submitting the USBs to


ensure that the same are accessible by the Court, subject to the provisions of Section 5(b), Rule 12 and Section 3, Rule 13 of the RRCTA on the availability of the original receipts, invoices, vouchers or other documents for verification and comparison, if necessary; and,


(3) **REQUIRE** that the submission of voluminous documents consisting of five hundred (500) pages or more, attached to Petitions for Review, Comment, Answer, pleadings, motions and/or judicial affidavits of witnesses shall also be by scanned copies thereof in PDF saved in USBs; the concerned party shall ensure that the voluminous documents/exhibits submitted are pre-marked before converting the same to scanned PDF copies; that a table of contents file in Word format containing the names of the documents and their filename/s shall accompany the scanned copies of voluminous documents/exhibits submitted in USBs; and that it is the responsibility of the party submitting the USBs to ensure that the same are accessible by the Court.

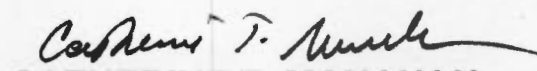
May 2, 2022.



ROMAN G. DEL ROSARIO
Presiding Justice



JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice