REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 3184** (CTA Case No. 10817)
- versus -	Present: **RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
WELLCARGO CUSTOMS BROKERAGE, INC., Respondent.	Promulgated: JAN 21 2026 2:55

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RESOLUTION

On July 10, 2025, petitioner filed before the Court *En Banc* a *Motion for Additional Time to File Petition for Review.*[1] The Court *En Banc* granted petitioner a non-extendible period of 15 days from July 10, 2025, or until July 25, 2025, within which to file his *Petition for Review.*[2]

On July 25, 2025, petitioner filed through electronic mail his *Petition for Review*.

Thereafter, on July 29, 2025, petitioner filed an *Ex-Parte Manifestation* stating that he filed with this Court his *Petition* via electronic transmittal on July 25, 2025, pursuant to the Court's *En Banc* Resolution No. 8-2024[3] due to the skeletal workforce being implemented in government offices in Metro

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1 *Rollo*, pp. 1 to 3.
2 *Rollo*, p. 5.
3 Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC, September 1, 2024.

Manila. Attached to the *Ex-Parte Manifestation* were paper copies of his *Petition.*[4]

At the outset, the Court observes that the filing of the present *Petition* was made in accordance with Item 3 (b) of *En Banc* Resolution No. 8-2024, which prescribes the date and time of filing when the primary manner of filing is through electronic transmittal. The pertinent provision reads:

> (b) **When the primary manner of filing is through electronic transmittal** pursuant to Rule 13, Section 3 (d) of the 2019 Amendments to the 1997 Rules of Civil Procedure, the cut-off time for pleadings and court submissions shall likewise be at 4:30 p.m. from Monday to Friday, except on declared court holidays and such days as may be designated by law or executive proclamation as non-working official holidays.
>
> *Any pleading or court submission filed through electronic means or transmittal after the 4:30 p.m. cut-off time shall be considered as filed on the next working day.*
>
> **The time and date of the electronic transmittal shall be considered as the time and date of filing. However, failure to thereafter submit within five (5) days, ten (10) paper copies for *En Banc* cases** and six (6) paper copies or four (4) paper copies for Division cases, of pleadings or court submissions filed through electronic submittal, *shall constrain the Court to consider such pleading or court submission electronically filed as not filed.* (*Emphasis and underscoring supplied*)

Here, the *Petition for Review* was filed through *electronic transmittal* on July 25, 2025, well within the extended period to file as granted by the Court. Within five days from electronic transmittal, or on July 29, 2025, petitioner filed his *Ex-Parte Manifestation* attaching thereto the paper copy of his *Petition.*

Item 2 (i) of *En Banc* Resolution No. 8-2024, however, is categorical in declaring that the filing of initiatory pleadings shall be by personal filing, by registered mail, or by accredited courier, *viz.*:

> xxx xxx xxx
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> **When the primary manner of filing is through personal filing, by registered mail, or by accredited courier**, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; ***otherwise, the pleading or court submission shall be deemed as not filed.***

[4] *Rollo*, pp. 7 to 8.

> The filing of the following pleadings or court submissions in ten (10) paper copies for *En Banc* cases and six (6) paper copies or four (4) paper copies for Division cases ***shall*** be **by personal filing, by registered mail, or by accredited courier**:
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> (i) **Initiatory pleadings** and initial responsive pleadings, such as an answer to a complaint or a comment to a petition;
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> (ii) Annexes, appendices, exhibits, or other accompanying documents to pleadings or other court submissions not readily amenable to digitization to PDF;
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> (iii) Motion for Reconsideration of a Decision or Motion for New Trial or a Motion for Extension to File Petition for Review before the CTA *En Banc*;
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> (iv) Other litigious motions under Rule 15, Section 5 of the 2019 Amendments to the 1997 Rules of Civil Procedure, as amended, and meritorious motions under Rule III (2) (c) of the Revised Guidelines for Continuous Trial of Criminal Cases;
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> (v) Formal Offer of Evidence to be accompanied by scanned copies in PDF and saved in a USB storage device;
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> (vi) Independent Certified Public Account (ICPA) Report to be accompanied by scanned copies in PDF and saved in a USB storage device; and,
>
> (vii) sealed and confidential documents or records. (*Emphasis and underscoring supplied*)

While the Court notes petitioner's compliance with Item 3 (b) of the Court's *En Banc* Resolution No. 8-2024, which is the rule applicable when the primary mode of filing is through electronic transmittal, Item 2(i) of the same Resolution is clear that initiatory pleadings are expressly excluded from electronic filing. The Court is thus constrained to rule that the *Petition*, having been filed through a mode not sanctioned for initiatory pleadings, be deemed not filed.

Even if the Court were to treat the *Petition* as having been properly filed through electronic transmittal, the same would nevertheless warrant dismissal.

A careful perusal of the *Petition for Review* electronically filed on July 25, 2025 reveals that it was not accompanied by a Verification and Certification against Forum Shopping.[5]

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[5] PDF file consisting of 42 pages with file name "CTA EB Case No. 3184-Petition for Review" electronically transmitted on July 25, 2025; 1:14 pm; *Rollo*, p. 6.

Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA), provides that a petition for review should be **verified and must contain a certification against forum shopping** as provided in the Rules of Court, to wit:

> SEC. 2. Petition for review; contents. - The petition for review shall contain allegations showing the jurisdiction of the Court, a concise statement of the complete facts and a summary statement of the issues involved in the case, as well as the reasons relied upon for the review of the challenged decision. **The petition shall be verified and must contain a certification against forum shopping as provided in Section 3, Rule 46 of the Rules of Court**. A clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition. (*Emphasis supplied*)

Further, Section 4 (b) of Rule 8 of the RRCTA, in relation to Sections 5 and 6 of Rule 43 of the Rules of Court, provides that an appeal from a decision or resolution of the Court in Division shall be taken to the Court *En Banc* by a verified petition for review and must contain a sworn certification against forum shopping, to wit:

> SEC. 4. Where to appeal; mode of appeal.— x x x
>
> (b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal.
>
> xxx xxx xxx
>
> Section 5. How appeal taken. — Appeal shall be taken by filing a **verified petition for review** in seven (7) legible copies with the Court of Appeals, with proof of service of a copy thereof on the adverse party and on the court or agency a quo. The original copy of the petition intended for the Court of Appeals shall be indicated as such by the petitioner
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> xxx xxx xxx
>
> Section 6. Contents of the petition. — The petition for review shall x x x (d) **contain a sworn certification against forum shopping** as provided in the last paragraph of section 2, Rule 42. The petition shall state the specific material dates showing that it was filed within the period fixed herein. (*Emphasis supplied*)

In *Uy vs. The Land bank of the Philippines*,[6] the Supreme Court, in discussing the effect of lack of verification and lack of a certification against forum shipping, held that:

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[6] G.R. No. 136100, July 24, 2000.

> The requirement regarding verification of a pleading is formal, not jurisdictional. Such requirement is simply a condition affecting the form of pleading, the non-compliance of which does not necessarily render the pleading fatally defective. Verification is simply intended to secure an assurance that the allegations in the pleading are true and correct and not the product of the imagination or a matter of speculation, and that the pleading is filed in good faith. The court may order the correction of the pleading if verification is lacking or act on the pleading although it is not verified, if the attending circumstances are such that strict compliance with the rules may be dispensed with in order that the ends of justice may thereby be served.
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> **The lack of certification against forum shopping, on the other hand, is generally not curable by the submission thereof after the filing of the petition.** Section 5, Rule 45 of the Rules of Court provides that the failure of petitioner to submit the required documents that should accompany the petition, including the certification against forum shopping, **shall be sufficient ground for the dismissal thereof.** (*Emphasis supplied*)

Based on the foregoing, while the absence of verification will not generally render the pleading fatally defective, the lack of certification against forum shopping is generally not curable and is a sufficient ground for the dismissal of the *Petition.*

Thus, even if the Court were to consider the *Petition for Review* as having been validly filed on July 25, 2025, the same should be dismissed as the same is unverified and no Certification against Forum Shopping is appended thereto. A pleading required to be verified that lacks a proper verification, shall be treated as an unsigned pleading.[7]

It bears emphasis that the right to appeal is neither a natural right nor is it a component of due process. It is a mere statutory privilege and may be exercised only in the manner and in accordance with the provisions of law.[8]

ACCORDINGLY, the **Petition for Review** electronically filed on July 25, 2025 is hereby **DISMISSED.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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[7] Section 4 of Rule 7 of the Rules of Court, as amended:
Section 4. Verification – xxx
A pleading required to be verified that contains a verification based on "information and belief," or upon "knowledge, information and belief," or lacks a proper verification, shall be treated as an unsigned pleading.

[8] *Elizabeth Brual vs. Jorge Brual Contreras, et. al.*, G.R. No. 205451, March 7, 2022.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice