

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

EN BANC

**COLLEGE ASSURANCE PLAN,
PHILS., INC., represented by its
Vice-President for Accounting
Services, Mr. Alfeo S. Pelayo,¹
Petitioner,**

-versus-

**CTA EB NO. 1120
(CTA Case No. 7190)**

Present:

Del Rosario, PJ
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, *and*
Ringpis-Liban, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

JUN 04 2014

X- - - - - X

RESOLUTION

The Court notes petitioner's Compliance Cum Petition for Review posted on February 21, 2014 and received by this Court on February 27, 2014, the filing of which is within the extended period allowed in a Minute Resolution dated February 10, 2014. The Court likewise notes the allegation that the present pleading is a replacement of the previous Petition for Review filed by petitioner on February 6, 2014.

The Court is constrained to dismiss the Petition for Review and the Compliance Cum Petition for Review.

Perusal of the Petition for Review and the Compliance Cum Petition for Review shows that the Verification/Certification of Non-Forum Shopping was executed by certain Joselito M. Santos, allegedly the Chief Financial Officer (CEO) for Accounting Services of petitioner. A copy of

¹ Per assailed Resolution of the CTA Second Division promulgated on January 13, 2014, petitioner is represented by its Vice-President for Accounting Services, Mr. **Alfredo S. Pelayo** (*Rollo, p. 32*).

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the Secretary's Certificate dated April 14, 2014 attached to the Manifestation and Compliance filed by petitioner's counsel on April 24, 2014 only shows counsel's authority to represent petitioner and its authority to sign petitions and documents in connection with this case, to wit:

“2. The following resolutions were unanimously passed and approved by a majority of the Board of Directors, to wit:

‘RESOLVED, as it is hereby resolved that in connection with Case No. CTA EB No. 1120 (CTA Case No. 7190) entitled ‘College Assurance Plan Philippines represented by its Vice President for Accounting Services, Mr. Alfredo S. Pelayo, Petitioner –versus- Commissioner of Internal Revenue, Respondent’ pending before the Court of Tax Appeals, En Banc, COLLEGE ASSURANCE PLAN PHILIPPINES, INC. (the ‘Corporation’) hereby authorizes the SAN BUENAVENTURA LAW OFFICES, represented by its Managing Partner, ATTY. LEOPOLDO E. SAN BUENAVENTURA, to represent the Corporation and sign the appropriate complaints, petitions and documents related to the aforesaid case for and in behalf of the Corporation and to file a Petition for Review at the Court of Tax Appeals, En Banc.”

Plainly, the Secretary's Certificate does not state the authority of Mr. Santos to sign the verification/certification against forum shopping.

It is settled in this jurisdiction that only individuals vested with authority by a valid board resolution may sign the certification of non-forum shopping on behalf of a corporation and that the action can be dismissed if the certification is unaccompanied by proof of the signatory's authority.² Absent any authority of the affiant to sign the verification/certification of non-forum shopping, the Petition for Review and the Compliance Cum Petition for Review must necessarily be dismissed.

WHEREFORE, the Petition for Review posted by petitioner on February 6, 2014 and the Compliance Cum Petition for Review posted by petitioner on February 21, 2014 are hereby **DISMISSED**.

² Cagayan Valley Drug Corporation vs. Commissioner of Internal Revenue, G.R. No. 151413, February 13, 2008.

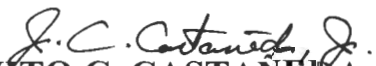
RESOLUTION

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SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice



JUANITO C. CASTANEDA, JR.
Associate Justice



LOVELL R. BAUTISTA
Associate Justice



ERLINDA P. UY
Associate Justice



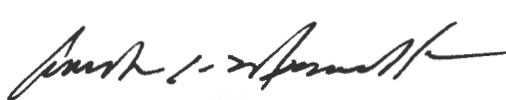
CAESAR A. CASANOVA
Associate Justice



ESPERANZA R. FABON-VICTORINO
Associate Justice



CIELITO N. MINDARO-GRULLA
Associate Justice



AMELIA R. COTANGCO-MANALASTAS
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice