REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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REGUS SERVICE CENTRE PHILIPPINES B.V.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2822
(CTA Case No. 9907)

Present:

DEL ROSARIO, *P.J.,*
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
MAY 02 2024 3:41 p.m.

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RESOLUTION

On February 1, 2024, the Court directed petitioner to explain why the case should not be dismissed and to address the following deficiencies in the Petition for Review filed on November 15, 2023:

1. There is a discrepancy in petitioner's name stated in the *Petition for Review*: ***Regus Service Centre Philippines B.V.*** compared to petitioner's name shown in CTA Case No. 9907, which is ***Regus Service Centre Philippines B.V. – ROHQ***;

2. The IBP Number of petitioner's counsel, Atty. Maria Angelica R. Loveria, is dated June 7, 2022, not for 2023;

3. There is no attached Verification and Certification Against Forum Shopping;

4. The attached Resident Agent's Certificate and Special Power of Attorney are mere photocopies;

5. There is no attached original or certified true copy of the assailed Decision dated April 19, 2023; and,

6. There is no Affidavit of Service.

On February 12, 2024, petitioner filed a *Motion for Extension with Partial Compliance (Re: Resolution of Court of Tax Appeals dated 1 February 2024)*, clarifying that petitioner's name has been changed from "Regus Service Centre Philippines B.V. – ROHQ" to "Regus Service Centre Philippines B.V."; that petitioner's counsel's IBP dues for 2023 has been paid; and, that the Petition for Review was filed via personal service.

Petitioner also prayed for an extension of five (5) days, or until February 17, 2024, within which to submit the Verification and Certification of Non-Forum Shopping and Resident Agent's Certificate and Special Power of Attorney.

On February 19, 2024,[1] petitioner filed its *Compliance (Re: Resolution of Court of Tax Appeals dated 1 February 2024)* submitting therewith the Verification and Certification Against Forum Shopping, Resident Agent's Certificate, and Special Power of Attorney.

In Section 5, Rule 7 of the 2019 Rules of Court, relating to the certification against forum shopping, it is provided that "*[f]ailure to comply with the foregoing requirements shall not be curable by mere amendment of the complaint or other initiatory pleading but shall be cause of the dismissal of the case without prejudice, unless otherwise provided, upon motion and after hearing.*"

The Supreme Court has excused the belated filing of the required verification and certification of non-forum shopping, citing that special circumstances or compelling reasons make the strict application of the rule unjustified.[2]

However, in the instant case, petitioner has not provided any explanation for its failure to attach the Verification and Certification of Non-Forum Shopping to the Petition for Review filed on November 15, 2023, nor any other explanation for the other deficiencies observed by the Court. Thus, while petitioner submitted the Verification and Certification of Non-Forum Shopping and addressed some of the deficiencies noted by Court, it failed to comply with the

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[1] February 17, 2024 was a Saturday.
[2] *SM Land, Inc. (Formerly Shoemart, Inc.) and Watsons Personal Care Stores, Phils., Inc. v. City of Manila, et al.*, G.R. No. 197151, October 22, 2012.

Court's directive to explain why the instant case should not be dismissed.

The liberal interpretation and application of rules apply only in proper cases of demonstrable merit and under justifiable causes and circumstances.[3] Here, there is no showing of demonstrable merit and justifiable cause, for this Court to relax the rules on the submission of the Verification and Certification of Non-Forum Shopping.

WHEREFORE, petitioner's *Motion for Extension with Partial Compliance (Re: Resolution of Court of Tax Appeals dated 1 February 2024)*, filed on February 12, 2024 is **DEEMED GRANTED** and **NOTED.**

Petitioner's *Compliance (Re: Resolution of Court of Tax Appeals dated 1 February 2024)*, filed on February 19, 2024 is **NOTED.**

The instant Petition for Review is **DISMISSED** for failure to provide justifiable cause for the belated submission of the Verification and Certification of Non-Forum Shopping.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[3] *Toshiba Information Equipment (Phils.), Inc. v. Commissioner of Internal Revenue*, G.R. No. 157594, March 9, 2010.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice