REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

GEOSCIENCE TECHNOLOGIES, INC. as represented by Armie P. Camince,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE ROMEO D. LUMAGUI JR.,
Respondent.

CTA Case No. **12302**

Members:

BACORRO-VILLENA, *Chairperson*, *and*
CUI-DAVID, *JJ.*

Promulgated:
APR 7 2026

x - x

2:10 p.m.

RESOLUTION

In the Minute Resolution dated 16 January 2026, which petitioner received on 22 January 2026, petitioner was ordered, *inter alia*, to submit a Verification and Certification Against Forum Shopping that is compliant with Rule 7,[1] Section 4 of the Rules of Civil Procedure (**RCP**), as amended.

Instead of submitting a compliant verification and certification within the period given, petitioner filed the following pleadings:

a. "Motion for Extension to Submit Compliance (to the 16 January 2026 Minute Resolution) with Utmost Apologies," filed *via* courier on 29 January 2026 and received by this Court on 30 January 2026;

b. "Motion for Extension to Submit Compliance (to the 16 January 2026 Minute Resolution) with Utmost Apologies," filed *via* courier on 02 February 2026 and received by this Court on 04 February 2026;

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[1] Parts and Contents of a Pleading.

c. "Motion to Admit Supplemental Pleadings to the Petition for Review (dated 29 December 2025) with Partial Compliance to the Minute Resolution (dated 22 January 2026)," filed *via* courier on 11 February 2026 and received by this Court on 13 February 2026; and

d. "Motion to Admit Affidavit in Full Compliance to the Minute Resolution (dated 16 January 2026)," filed *via* courier on 18 February 2026 and received by this Court on 19 February 2026.

Despite these submissions, the Court notes that petitioner still did not submit a revised Verification and Certification Against Forum Shopping that complies with Rule 7, Section 4 of the RCP, as amended, as expressly required.

The Court refers to the Verification and Certification[2] executed by affiant Armie Panambo Camince for petitioner:

> . . .
>
> 1. I am the Attorney-in-Fact of GEOSCIENCE TECHNOLOGIES, INC., the Petitioner in this case by virtue of Secretary Certificate dated 29 December 2025.
>
> **2.** In such capacity, I have caused the preparation and filing of the foregoing Petition for Review with Manifestation and Motion to Suspend Collection of Taxes and I hereby verify and attest that **the allegations therein are true and correct based on what were relayed to me by the Petitioner himself and/or based on authentic records at hand and made available to me.**
>
> 3. The said Petition for Review with Manifestation and Motion to Suspend Collection of Taxes is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation.
>
> **4. The factual allegations therein have evidentiary support after reasonable opportunity for discovery.**
>
> 5. I hereby certify that I have not commenced any other action or proceeding or any claim, or filed any claim involving the same issues raised in the above-captioned case other than the case mentioned in the preceding paragraphs in the Supreme Court, in the Court of Appeals, nor in the different Divisions thereof, nor in any other court or tribunal or agency and, to the best of my knowledge, no such other action or claim is pending therein, and;

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[2] Division Docket, p. 27.

6. If I should learn that a similar action or proceeding has been filed or pending in the Supreme Court, in the Court of Appeals, nor in the different Divisions thereof, nor in any other court, or tribunal or agency, I hereby undertake to inform this Honorable Court of such fact within five (5) days from such notice.[3]

. . .

Rule 7, Section 4 of the RCP, as amended, provides:

. . .

SECTION 4. *Verification.* — Except when otherwise specifically required by law or rule, pleadings need not be under oath or verified.

A pleading is verified by an affidavit of an affiant duly authorized to sign said verification. The authorization of the affiant to act on behalf of a party, whether in the form of a secretary's certificate or a special power of attorney, should be attached to the pleading, and shall allege the following attestations:

(a) **The allegations in the pleading are true and correct based <u>on his or her personal knowledge or based on authentic documents</u>**;

(b) **The pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and**

(c) **The factual allegations therein have evidentiary support or, <u>if specifically so identified</u>, will likewise have evidentiary support after a reasonable opportunity for discovery**.

The signature of the affiant shall further serve as a certification of the truthfulness of the allegations in the pleading.

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.[4]

. . .

As the Court previously found, petitioner's Verification and Certification Against Forum Shopping was defective. Accordingly, petitioner was directed to submit a Verification and Certification that fully complies with Rule 7, Section 4 of the RCP, as amended. Despite the Court's directive and successive motions for extension and motions

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[3] Emphasis supplied.
[4] Emphasis and underscoring supplied.

to admit supplemental pleadings/affidavit, petitioner still failed to submit a revised and compliant Verification and Certification Against Forum Shopping.

Section 3, Rule 17[5] of the RCP, as amended, provides that a case may be dismissed for failure of the plaintiff to comply with any order of the Court.

WHEREFORE, premises considered, petitioner Geoscience Technologies, Inc.'s, as represented by Armie P. Camince, "Petition for Review with Manifestation and Motion to Suspend Collection of Taxes," filed on 05 January 2026 is **DISMISSED** without prejudice.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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[5] Section 3. *Dismissal due to fault of plaintiff.* – **If, for no justifiable cause, the plaintiff fails** to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or **to comply with** these Rules or **any order of the court, the complaint may be dismissed** upon motion of the defendant or **upon the court's own motion**, without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (Emphasis and underscoring supplied)