

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

SECOND DIVISION

**IGOLD HOLDINGS
CORPORATION,**

Petitioner,

CTA Case No. 9686

- versus -

Members:

CASTAÑEDA, JR., *Chairperson*
CASANOVA, *and*
MANAHAN, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent. Promulgated:

NOV 10 2017

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RESOLUTION

On September 11, 2017, the petitioner filed a Petition for Review with this Court attaching several documents in support of its judicial claim for refund of creditable withholding tax (CWT) payments made on September 10 and 11, 2015.

After a review of the documents attached to the Petition for Review, the Court notes that petitioner failed to submit the required Secretary's Certificate.

On September 22, 2017, the Court issued a Resolution directing the petitioner to submit the required original "Secretary's Certificate" within five (5) days from receipt thereof.

On October 30, 2017, the Judicial Records Division of this Court reported that petitioner failed to comply with the aforementioned Resolution of the Court within the time prescribed.

While the petitioner duly submitted a "Verification and Certification Against Non-Forum Shopping" (attached to its

The “Verification and Certification Against Non-Forum Shopping” merely mentioned that a Secretary’s Certificate is attached thereto but was not actually submitted to this Court.¹

The Supreme Court has ruled that signatories to certifications of non-forum shopping must be duly authorized by the Board of Directors which is signified by a valid board resolution and we quote:

“In Philippine Airlines vs. Flight Attendants and Stewards Association of the Philippines, we ruled that only individuals vested with authority by a valid board resolution may sign the certificate of non-forum shopping on behalf of a corporation. The action can be dismissed if the certification was submitted unaccompanied by proof of the signatory’s authority.”²

Based on the above ruling of the Supreme Court, the absence of a valid board resolution or the Secretary’s Certificate to attest to the authority of the signatory/affiant to sign the verification and certification against non-forum shopping may be a ground for dismissal of the Petition for Review.

WHEREFORE, in view of the foregoing, the Petition for Review filed by petitioner on September 11, 2017 is hereby **DISMISSED**.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice


CATHERINE T. MANAHAN
Associate Justice

¹ “Verification and Certification Against Non-Forum Shopping”, Court Docket, Page 23.

² Cagayan Valley Drug Corporation vs. CIR, G.R No. 151413, February 13, 2008.