REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

JACK A. DE VERA, *Petitioner,*	**CTA Case No. 8349**
	Present:
-versus-	*Bautista, Palanca-Enriquez, and Cotangco-Manalastas, JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: OCT 26 2011 ABFernando 3:15 p.m.

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RESOLUTION

On October 7, 2011, petitioner Jack A. De Vera filed a Petition for Review before this Court, for failure of the Commissioner of Internal Revenue ("CIR") to act on the protest on the Assessment of deficiency taxes for the year 2008.

Upon perusal, however, the Court notes that the Petition for Review failed to comply with Section 2, Rule 6 of the 2005 Revised Rules of the Court of Tax Appeals, which states:

RULE 6
PLEADINGS FILED WITH THE COURT

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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 by Section 3, Rule 46 of the Rules of Court.** A clear and legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition. (Boldfacing supplied)

Further, Section 3, Rule 46 of the Revised Rules of Court states:

RULE 46

ORIGINAL CASES

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Sec. 3. *Contents and filing of petition; effect of non-compliance with requirements.* – The petition shall contain the full names and actual addresses of all the petitioners and respondents, a concise statement of the matters involved, the factual background of the case, and the grounds relied upon for the relief prayed for.

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The petitioner shall also submit together with the petition a sworn certification that he has not therefore commenced any other action involving the same issues in the Supreme Court, the Court of Appeals or different divisions thereof, or any other tribunal or agency; if there is such other action or proceeding, he must state the status of the same; and if he should thereafter learn that a similar action or proceeding has been filed or is pending before the Supreme Court, the Court of Appeals, or different divisions thereof, or any other tribunal or agency, he undertakes to promptly inform aforesaid courts and other tribunals or agency thereof within five (5) days therefrom.

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> **The failure of the petitioner to comply with any of the foregoing requirements shall be sufficient ground for the dismissal of the petition.** (Boldfacing supplied.)

In view of the foregoing, petition is hereby **DISMISSED** for failure to comply with Section 2, Rule 6 of the 2005 Revised Rules of the Court of Tax Appeals and Section 3, Rule 46 of the Rules of Court.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

(On Official Time)
OLGA PALANCA-ENRIQUEZ
Associate Justice

AMELIA COTANGCO-MANALASTAS
Associate Justice