REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2470** *(CTA Case No. 9729)*
	Present:
- versus -	**DEL ROSARIO,** *P.J.*, **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** and **CUI-DAVID,** *JJ.*
ISHIDA PHILIPPINES TUBE CO., INC., Respondent.	Promulgated: DEC 16 2021 1:30 pm

x---x

RESOLUTION

On June 16, 2021, petitioner filed his Petition for Review assailing the Decision dated October 8, 2020 and the Resolution dated March 18, 2021 issued by the Court in Division in CTA Case No. 9729 entitled *Ishida Philippines Tube Co., Inc. vs. Commissioner of Internal Revenue*.

The Court *En Banc*, in the Resolution dated July 15, 2021, directed petitioner to submit a compliant Verification and Certification of Non-Forum Shopping and the original or certified true copy of Resolution dated March 18, 2021, within five (5) days from receipt thereof.

Records show that petitioner received the July 15, 2021 Resolution on July 22, 2021.[1] Thus, petitioner had until July 27, 2021 within which to submit the compliant Verification and Certification of Non-Forum Shopping, and the original or certified true copy of Resolution dated March 18, 2021.

[1] Received stamp by BIR Legal and Legislative Division.

The Records Verification [Report] dated November 2, 2021 discloses that petitioner failed to submit the required documents.

Hence, this Resolution.

An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court *En Banc* by filing a verified petition for review as provided in Rule 43 of the Rules of Court.[2]

Sections 5 and 6, Rule 43 of the Rules of Court require that the Petition for Review should be verified and should contain a certification against forum shopping.[3] The verification is required to contain the attestations stated in Section 4, Rule 7 of the Rules of Court.[4] Moreover, Section 6, Rule 43 of the Rules of Court requires that the Petition for Review should be accompanied by a clearly legible duplicate original or a certified true copy of the resolution appealed from.

---

[2] Section 4(b), Rule 8 of the Revised Rules of the Court of Tax Appeals states:
SEC. 4. *Where to appeal; mode of appeal.* – xxx
(b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court en banc shall act on the appeal.

[3] **Section 5.** *How appeal taken.* — Appeal shall be taken by filing a **verified petition for review** in seven (7) legible copies with the Court of Appeals, with proof of service of a copy thereof on the adverse party and on the court or agency *a quo*. The original copy of the petition intended for the Court of Appeals shall be indicated as such by the petitioner.
Upon the filing of the petition, the petitioner shall pay to the clerk of court of the Court of Appeals the docketing and other lawful fees and deposit the sum of P500.00 for costs. Exemption from payment of docketing and other lawful fees and the deposit for costs may be granted by the Court of Appeals upon a verified motion setting forth valid grounds therefor. If the Court of Appeals denies the motion, the petitioner shall pay the docketing and other lawful fees and deposit for costs within fifteen (15) days from notice of the denial.
Section 6. *Contents of the petition.* — The petition for review shall (a) state the full names of the parties to the case, without impleading the court or agencies either as petitioners or respondents; (b) contain a concise statement of the facts and issues involved and the grounds relied upon for the review; (c) be accompanied by a clearly legible duplicate original or a certified true copy of the award, judgment, final order or resolution appealed from, together with certified true copies of such material portions of the record referred to therein and other supporting papers; and (d) contain a sworn certification against forum shopping as provided in the last paragraph of section 2, Rule 42. The petition shall state the specific material dates showing that it was filed within the period fixed herein.

[4] 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 on his or her personal knowledge, or based on authentic documents;
(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, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.

Petitioner's failure to submit the required attachments to his Petition for Review, despite the opportunity for him to do so, is sufficient ground for the dismissal thereof pursuant to Section 7, Rule 43 of the Rules of Court.[5]

WHEREFORE, premises considered, the Petition for Review filed by petitioner Commissioner of Internal Revenue on June 16, 2021 is hereby **DISMISSED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

---

[5] **Section 7.** *Effect of failure to comply with requirements.* — The failure of the petitioner to comply with any of the foregoing requirements regarding the payment of the docket and other lawful fees, the deposit for costs, proof of service of the petition, and the contents of and the documents which should accompany the petition shall be sufficient ground for the dismissal thereof.