

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

EN BANC

**COMMISSIONER OF
INTERNAL REVENUE,**
Petitioner,

CTA EB NO. 1955
(CTA Case No. 9382)

Present:

- versus -

Del Rosario, PJ,
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla, and
Ringpis-Liban, and
Manahan, JJ.

**VESTAS SERVICES
PHILIPPINES, INC.,**
Respondent.

Promulgated:

FEB 06 2019

 2:46 p.m.

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RESOLUTION

On November 23, 2018, the Court *En Banc* issued a resolution requiring petitioner to submit the certified true copies of the assailed Resolution and Decision within ten (10) days from receipt thereof. However, as per records verification dated January 15, 2019, petitioner failed to submit the required attachments and to obey the lawful order of this court.

Section 3, Rule 1 of the 2005 Revised Rules of the CTA, as amended (RRCTA), in relation to Section 2, Rule 6 of the RRCTA and Section 7, Rule 43 of the Revised Rules of Court, respectively provide:

“SEC. 3. *Applicability of the Rules of Court.* – The Rules of Court in the Philippines shall apply suppletorily to these Rules.”

“SEC. 2. *Petition for review; contents.* – xxx A clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition.”

“SEC. 7. *Effect of failure to comply with requirements.* –
The failure of petitioner to comply with any of the foregoing requirements regarding the payment of 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.”

Based on the above provisions, a clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition. Meanwhile, in case of failure of petitioner to comply with the said requirement, Section 7, Rule 43 of the Rules of Court, in relation to Section 3, Rule 1 of the RRCTA, sanctions the dismissal of the petition.

Here, considering petitioner’s failure to comply with the Court *En Banc*’s order and to submit the required documents, the dismissal of the present petition is in order.

WHEREFORE, the instant Petition is **DISMISSED**, for failure to completely submit the requirements under Section 2, Rule 6 of the 2005 Revised Rules of the CTA, as amended.

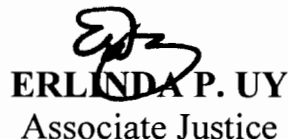
SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice



JUANITO C. CASTAÑEDA, JR.
Associate Justice



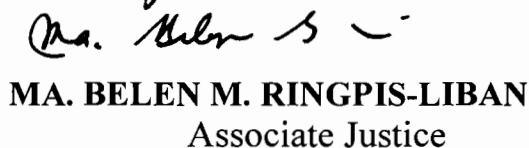
ERLINDA P. UY
Associate Justice



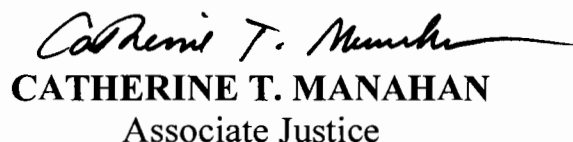
ESPERANZA R. FABON-VICTORINO
Associate Justice



CIELITO N. MINDARO-GRULLA
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice