REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

CENTRAL LUZON DRUG CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. EB NO. 316
(C.T.A. Case No. 7206)

Present:

Acosta, P.J.
Castañeda, Jr.
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, JJ.

Promulgated:
DEC 04 2007

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R E S O L U T I O N

This is a Petition for Review filed before the Court *En Banc* by Central Luzon Drug Corporation, seeking for the reversal and setting aside of the Decision dated July 23, 2007 and the Resolution dated September 12, 2007, issued by the First Division of this Court in C.T.A. Case No. 7206.

Section 2 of Rule 6 of the Revised Rules of the Court of Tax Appeals provides that:

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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 in Section 3, Rule 46 of the Rules of Court**. A clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition." *(Emphasis ours)*

Upon a careful perusal of the Petition for Review, this Court finds that petitioner failed to attach the Verification as required by Section 4, Rule 7 of the 1997 Rules of Court. The petitioner also failed to attach the Certification of Non-Forum Shopping provided for in Section 5 of Rule 7 of the same rule which expressly states that "failure to comply with the foregoing requirements shall not be curable by mere amendment of the complaint or other initiatory pleading but **shall be cause for dismissal of the case without prejudice...**"

Petitioner likewise failed to attach a Special Power of Attorney and a Secretary's Certificate indicating that the counsel for petitioner is duly authorized to represent the petitioner in this case.

Considering that, under Section 7, Rule 43 of the 1997 Rules of Court, the failure of the petitioner to comply with any of the 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**, this Court resolves to dismiss the instant petition.

Nothing is more settled than the rule that procedural rules are not to be considered as mere technicalities. "Rules are not intended to hamper litigants or complicate litigation. But they help provide for a vital system of justice

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where suitors may be heard in the correct form and manner, at the prescribed time in a peaceful though adversarial confrontation before a judge whose authority litigants acknowledge. Public order and our system of justice are well served by a conscientious observance of the rules of procedure, particularly by government officials and agencies."[1]

WHEREFORE, the instant Petition for Review being insufficient in form, is hereby **DENIED DUE COURSE**, and accordingly, **DISMISSED**.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

[1] Commissioner of Internal Revenue v. Court of Appeals, Smith Kline & French Overseas Co., and Smith Kline & French International Co., G.R. No. 110003, February 9, 2001.

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