

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

OFFICE OF THE CITY
ASSESSOR, MUNTINLUPA
CITY AND OFFICE OF THE
CITY TREASURER,
MUNTINLUPA CITY,

Petitioners,

- versus -

CTA EB NO. 2954
(CBAA Case Nos. L-148-2021
and L-135-2016)

Present:

DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

NATIONAL GRID
CORPORATION OF THE
PHILIPPINES (NGCP),

Respondent.

Promulgated:

APR 21 2025

X- - - - - X

R E S O L U T I O N

Before the Court *En Banc* is a Petition for Review posted on July 15, 2024 and received by the Court on July 22, 2024.

To recall, on October 15, 2024, the Court *En Banc* issued a Resolution directing petitioners to submit the following documents:

- (1) Petitioners' written proof of authority to institute the instant judicial action on behalf of Muntinlupa City;
- (2) Original or certified true copy of the assailed Decision in LBAA Case No. 2020-001;

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(3) Original or certified true copy of the assailed Decision and Resolution in CBAA Case Nos. L-148-2021 and L-135-2016; and

(4) Affidavit of Service.

On November 5, 2024, the Court *En Banc* received petitioners' "*Manifestation with Motion for Time*" filed through registered mail on October 28, 2024. As per records verification dated November 7, 2024, petitioners failed to file the transmittal e-mail of the said manifestation with motion.

Consequently, on December 9, 2024, the Court *En Banc* issued a Minute Resolution directing petitioners to submit additional seven (7) copies of the said manifestation with motion, and to electronically transmit the same. However, as per records verification dated January 17, 2025, petitioners failed to pay heed to the said directive.

On this score, Section 1(g), Rule 50 of the Revised Rules of Court provides:

"SECTION 1. Grounds for dismissal of appeal. – An appeal may be dismissed by the Court of Appeals, on its own motion or on that of the appellee, on the following grounds:

xxx

xxx

xxx

(g) Failure of the appellant to take the necessary steps for the correction or completion of the record within the time limited by the court in its order;"

In this case, petitioners failed to comply with any of the above directives of the Court *En Banc* regarding the subject manifestation with motion, which involves the completion of records of the instant case. The same constitutes failure on the part of petitioner to take the necessary steps for the completion of records which is a ground for dismissal under the above-quoted rule. As such, the dismissal of the instant case is in order.

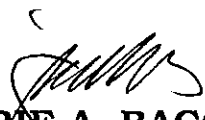
WHEREFORE, the instant Petition for Review is **DISMISSED**, for failure of petitioner to take the necessary steps for the completion of the record within the time limited by the court in the Resolutions dated October 15, 2024 and December 9, 2024, respectively.

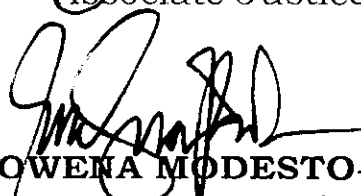
SO ORDERED.

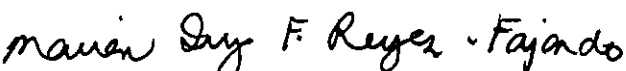

ROMAN G. DEL ROSARIO
Presiding Justice


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


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice