REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MA JAZMIN M. TALEGON, in her official capacity as OIC-CITY TREASURER OF MANILA, Petitioner,	**CTA EB NO. 3005** (CBAA Case No. L-155-2023)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
THE CENTRAL BOARD OF ASSESSMENT APPEALS and DESIREE U. ANG, Respondents.	Promulgated: MAY 14 2026 4:20pm

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DECISION

FERRER-FLORES, J.:

Before this Court is the **Petition for Review** filed on October 28, 2024 by the **City Government of Manila (City of Manila/petitioner)** against respondents **Central Board of Assessment Appeals (CBAA)** and **Desiree U. Ang** (Ang) seeking the reversal of the Decision dated March 19, 2024 (*assailed Decision*),[1] and the Resolution dated August 12, 2024 (*assailed Resolution*),[2] both rendered by the CBAA, ordering petitioner to refund the alleged erroneously paid real property tax (RPT) amounting to **₱3,872,895.79** and to pay legal interest of 6% per annum from August 26, 2021 to the date of actual refund.

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1 *Rollo*, pp. 20 to 28.
2 *Rollo*, pp. 29 to 30.

The dispositive portions of the *assailed Decision* and *assailed Resolution* read as follows:

Assailed Decision

> **WHEREFORE**, in view of the foregoing, the instant appeal is hereby **GRANTED**, and the Respondent-Appelle[e] is:
>
> (a) **ORDERED to REFUND** to Petitioner-Appellant the amount Three Million Eight Hundred Seventy Two Thousand Eight Hundred Ninety Five Pesos Peso *[sic]* and Seventy Nine Centavos (PhP3,872,895.79) representing erroneously collected real property tax; and
>
> (b) **ORDERED to PAY** the Petitioner-Appellant legal interest of Six Percent (6%) per annum reckoned from 26 August 2021 to the date of the actual refund of the erroneously collected real property tax.
>
> **SO ORDERED.**

Assailed Resolution

> **WHEREFORE**, premises considered, the instant Motion for Reconsideration is hereby **DENIED**.
>
> **SO ORDERED.**

THE PARTIES[3]

Petitioner City of Manila is a municipal corporation created by Republic Act (R.A.) No. 409, as amended, with office address at Manila City Hall, Arroceros Street, Ermita, Manila. Hon. Maria Sheilah "Honey" Lacuna-Pangan is the incumbent city mayor and may be served with summons, notices, pleadings, and other processes at the Office of the City Legal Officer, 2nd Floor, Room 214, Manila City Hall, Ermita, Manila.

Respondent Ang is the taxpayer who filed the subject tax refund and a resident of 5B, 522 Tomas Pinpin Street, Binondo, Manila.

Public respondent CBAA is a nominal party who rendered the *assailed Decision* and *Resolution*. It is a quasi-judicial body created under Section 229(g) of the Local Government Code of 1991 (LGC) to decide real property tax assessment cases brought on appeal from the decisions of the Local Board

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[3] The Parties, *Petition for Review*, *Rollo* p. 6.

of Assessment Appeals (LBAA) of cities and provinces. Public respondent may be served with summons and other legal processes at the 7th Floor EDPC Building, BSP Complex, Roxas Boulevard, Ermita, Manila.

THE ANTECEDENT FACTS

In an auction sale for the collection of delinquent RPT held on December 13, 2018, respondent Ang was the winning bidder of the lot covered by Transfer Certificate of Title (T.C.T.) No. 117249 located at, and within the jurisdiction of, the City of Manila. She then paid ₱60,130,000.00 as the winning bid price and was issued a "Certificate of Sale of Delinquent Real Property to Purchaser" on December 13, 2018.[4]

After the lapse of the redemption period, without the property being redeemed, respondent Ang took steps to consolidate her title and ownership over the subject real property but was denied issuance of the "Final Deed to Purchaser" and was instead assessed by the City of Manila additional delinquent RPT in the aggregate amount of ₱3,872,895.79 covering the years 1995 to 2008.

On July 27, 2021, respondent Ang paid under protest the alleged delinquent RPT and, subsequently, filed on August 9, 2021 her "Protest of Real Property Tax Payment"[5] before the City of Manila.

Considering petitioner's inaction, on November 18, 2021, respondent Ang proceeded to file her Petition[6] before the LBAA praying for the refund of ₱3,872,895.79, representing delinquent RPT paid under protest, and for the imposition of 6% legal interest on the refund due to her.

In the Resolution dated March 17, 2022,[7] the LBAA found that respondent Ang was not liable for the delinquent RPT as she was not yet the owner of the subject real property for the periods being assessed. As such, the LBAA granted respondent Ang a "Tax Credit" in the amount of ₱3,872,895.79.

Thereafter, respondent Ang filed her Motion for Partial Reconsideration[8] praying for her to be granted the specific relief she sought

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4 Statement of the Case and Grounds for the Appeal, Petition, CBAA Records – Folder 4 (LBAA Records), pp. 28-29.
5 CBAA Records – Folder 4 (LBAA Records), pp. 5 to 10.
6 CBAA Records – Folder 4 (LBAA Records), pp. 23 to 30.
7 CBAA Records – Folder 4 (LBAA Records), pp. 38 to 33.
8 CBAA Records – Folder 4 (LBAA Records), pp. 42 to 44.

for, which was a tax refund, instead of a tax credit as well as reiterating her prayer for the imposition of legal interest.

On March 17, 2023, the LBAA denied her "Motion for Partial Reconsideration".

Aggrieved, respondent Ang filed her Notice of Appeal[9] before the CBAA, which ruled in her favor through the *assailed Decision* dated March 15, 2024.[10]

In the *assailed Decision*, the CBAA held that the application for tax refund or tax credit lies on the relief prayed for by the taxpayer. In respondent Ang's case, she prayed for a tax refund; thus, a tax refund should be granted to her. Further, the CBAA also ruled that she is entitled to the legal interest she prayed for. As such, the CBAA ordered the City of Manila to refund her the amount of ₱3,872,895.79, representing erroneously collected RPT, and to pay legal interest of 6% per annum reckoned from August 26, 2021 to the date of actual refund.[11]

The City of Manila then filed its "Motion for Reconsideration (Re: Decision dated March 19, 2024)"[12] on May 9, 2024, to which respondent Ang filed her Opposition (to Motion for Reconsideration dated May 9, 2024)[13] on June 10, 2024.

On August 12, 2024, the CBAA promulgated the *assailed Resolution* denying the City of Manila's Motion for Reconsideration for lack of merit.[14]

Hence, the instant *Petition for Review*.

THE PROCEEDINGS BEFORE THE COURT *EN BANC*

On October 9, 2024, the City of Manila filed a *Motion for Extension of Time (Re: Resolution dated August 12, 2024)* requesting for an additional period of 15 days from October 28, 2024, to file a Petition for Review.[15]

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[9] CBAA Records – Folder 1, pp. 3 to 4.
[10] *Rollo*, pp. 20 to 28.
[11] *Ibid.*
[12] CBAA Records – Folder 2, pp. 60 to 71.
[13] CBAA Records – Folder 2, pp. 74 to 77.
[14] CBAA Records – Folder 2, pp. 79 to 80.
[15] *Rollo*, pp. 1 to 2.

Pending resolution thereof, the City of Manila filed the *Petition for Review* on October 28, 2024.

Thereafter, in the Minute Resolution dated January 22, 2025, the Court granted the extension prayed for by the City of Manila and ordered respondent to file a comment on the present *Petition for Review*.[16]

Ang filed her *Comment (To Petition for Review)*[17] on March 21, 2025.

On May 14, 2025, the case was submitted for decision.[18]

THE ISSUES

In the instant *Petition for Review*, the City of Manila submits the following assignments of error:

A. The CBAA erred in ruling that the option to refund is the right of respondent Ang instead of the tax credit certificate as offered by petitioner; and,

B. The CBAA erred in adjudging legal interests against petitioner as it is without legal basis.

THE ARGUMENTS

Arguments of the City of Manila

Petitioner claims that the option to choose either to refund the payment under protest or to issue a tax credit certificate is with petitioner City of Manila and not with respondent Ang. According to petitioner, in the case of *Fort Bonifacio Development Corporation vs. Commissioner of Internal Revenue,* cited by respondent Ang, the Supreme Court itself gave the option of whether it will refund the amount in question or issue a tax credit certificate to the Commissioner of Internal Revenue (CIR). The City of Manila further argues that it opts to issue a tax credit certificate as the refund of cash will entail appropriation in the annual budget of the City.

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[16] *Rollo*, p. 45.
[17] *Rollo*, pp. 51 to 54.
[18] Minute Resolution dated May 14, 2025, *Rollo*, p. 58.

Finally, the City of Manila insists that the CBAA's imposition of legal interest against it lacks legal basis.

Counter-arguments of respondent Ang:

Respondent Ang submits that the CBAA is correct in ruling that she is entitled to the tax refund and legal interest as prayed for in her Petition.

THE RULING OF THE COURT *EN BANC*

The *Petition for Review* must be dismissed.

Records reveal that the *Petition for Review* was not accompanied by any Verification and Certification Against Forum Shopping.

Section 2 of, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides as follows:

> **RULE 6**
> **PLEADINGS FILED WITH THE COURT**
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> xxx xxx xxx
>
> 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 supplied)*

In relation thereto, Section 3 of Rule 46 of the Rules of Court, which applies suppletorily to the RRCTA,[19] likewise provides:

> Section 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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[19] Section 1, Rule 1 of the RRCTA, provides:
SEC. 3. *Applicability of the Rules of Court.* — The Rules of Court in the Philippines shall apply suppletorily to these Rules.

> In actions filed under Rule 65, the petition shall further indicate the material dates showing when notice of the judgment or final order or resolution subject thereof was received, when a motion for new trial or reconsideration, if any, was filed when notice of the denial thereof was received. *(Cir. No. 39-98.)*
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> It shall be filed in seven (7) clearly legible copies together with proof of service thereof on the respondent with the original copy intended for the court indicated as such by the petitioner, and shall be accompanied by a clearly legible duplicate original or certified true copy of the judgment, order, resolution, or ruling subject thereof, such material portions of the record as are referred to therein, and other documents relevant or pertinent thereto. The certification shall be accomplished by the proper clerk of court or by his duly authorized representative, or by the proper officer of the court, tribunal, agency or office involved or by his duly authorized representative. The other requisite number of copies of the petition shall be accompanied by clearly legible plain copies of all documents attached to the original.
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> **The petitioner shall also submit together with the petition a sworn certification that he has not theretofore 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 the aforesaid courts and other tribunal or agency thereof within five (5) days therefrom.**
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> The petitioner shall pay the corresponding docket and other lawful fees to the clerk of court and deposit the amount of ₱500.00 for costs at the time of the filing of the petition.
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> **The failure of the petitioner to comply with any of the foregoing requirements shall be sufficient <u>ground for the dismissal</u> of the petition.** *(Emphasis and underscoring supplied)*

Based on the foregoing, a petition for review filed before this Court must be verified and must contain a certification against forum shopping, among others. Non-compliance with the requirements set in the Rules shall be sufficient ground for dismissal of the petition.

The above finds support in *Altres vs. Empleo,*[20] where the Supreme Court *En Banc* outlined the guidelines on non-compliance with the requirements on and certification against forum shopping, to wit:

> For the guidance of the bench and bar, the Court restates in capsule form the jurisprudential pronouncements already reflected above respecting

[20] G.R. No. 180986, December 10, 2008, Supreme Court *En Banc*.

non-compliance with the requirements on, or submission of defective, verification and certification against forum shopping:

> 1) A distinction must be made between non-compliance with the requirement on or submission of defective verification, and non-compliance with the requirement on or submission of defective certification against forum shopping.
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> 2) As to **verification, non-compliance therewith or a defect therein does not necessarily render the pleading fatally defective.** The court may order its submission or correction or act on the pleading if the attending circumstances are such that strict compliance with the Rule may be dispensed with in order that the ends of justice may be served thereby.
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> 3) Verification is deemed *substantially complied* with when one who has ample knowledge to swear to the truth of the allegations in the complaint or petition signs the verification, and when matters alleged in the petition have been made in good faith or are true and correct.
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> 4) **As to certification against forum shopping, non-compliance therewith or a defect therein, unlike in verification, is generally not curable by its subsequent submission or correction** thereof, unless there is a need to relax the Rule on the ground of "substantial compliance" or presence of "special circumstances or compelling reasons".
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> 5) The certification against forum shopping must be signed by all the plaintiffs or petitioners in a case; otherwise, those who did not sign will be dropped as parties to the case. Under reasonable or justifiable circumstances, however, as when all the plaintiffs or petitioners share a common interest and invoke a common cause of action or defense, the signature of only one of them in the certification against forum shopping substantially complies with the Rule.
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> 6) Finally, the certification against forum shopping must be executed by the party-pleader, not by his counsel. If, however, for reasonable or justifiable reasons, the party-pleader is unable to sign, he must execute a Special Power of Attorney designating his counsel of record to sign on his behalf. *(Emphasis supplied)*

Clearly from the foregoing, non-compliance with the requirements of verification does not render the pleading fatally defective, while the non-compliance with the requirement of a certification against forum shopping is generally not curable by its subsequent submission or correction.

In *Shipside, Incorporated vs. Court of Appeals, et al.*,[21] the Supreme Court categorically held that, while the requirement of verification of a pleading is formal and not jurisdictional, the lack of certification against forum shopping, which is not curable by subsequent submission, is sufficient ground for dismissal of the petition. We quote:

> The Court has consistently held that the requirement regarding verification of a pleading is formal, not jurisdictional (*Uy v. LandBank*, G.R. No. 136100, July 24, 2000). Such requirement is simply a condition affecting the form of the pleading, non-compliance with which does not necessarily render the pleading fatally defective. Verification is simply intended to secure an assurance that the allegations in the pleading are true and correct and not the product of the imagination or a matter of speculation, and that the pleading is filed in good faith. The court may order the correction of the pleading if verification is lacking or act on the pleading although it is not verified, if the attending circumstances are such that strict compliance with the rules may be dispensed with in order that the ends of justice may thereby be served.
>
> On the other hand, **the lack of certification against forum shopping is generally not curable by the submission thereof after the filing of the petition. Section 5, Rule 45 of the 1997 Rules of Civil Procedure provides that the failure of the petitioner to submit the required documents that should accompany the petition, including the certification against forum shopping, shall be sufficient ground for the dismissal thereof.** The same rule applies to certifications against forum shopping signed by a person on behalf of a corporation which are unaccompanied by proof that said signatory is authorized to file a petition on behalf of the corporation. *(Emphasis supplied)*

Consequently, this Court is constrained to dismiss the present *Petition* on jurisdictional grounds.

It bears to stress that the right to appeal is not a natural right or a part of due process; it is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of law. A party who seeks to avail of the right must, therefore, comply with the requirements of the rules, failing which the right to appeal is invariably lost. Compliance with procedural rules is mandatory, since they are designed to facilitate the adjudication of cases to remedy the worsening problem of delay in the resolution of rival claims and in the administration of justice.[22]

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[21] G.R. No. 143377, February 20, 2001.

[22] *East West Banking Corp. vs. Cruz*, G.R. No. 221641, July 12, 2021, citing *Tamboa y Laday vs. People*, G.R. No. 248264, July 27, 2020, which cited *Manila Mining Corp. dv. Amor*, G.R. No. 182800, April 20, 2015, and *CMTC International Marketing Corp. vs. Bhagis International Trading Corp.*, G.R. No. 170488, December 10, 2012.

In fine, with the foregoing procedural defects, the City of Manila failed to perfect its appeal, thereby divesting this Court of jurisdiction to rule on the merits of the case.

ACCORDINGLY, the **Petition for Review** filed by the City of Manila is **DISMISSED.**

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Official Business)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice