REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

WESTLINK GLOBAL EQUITIES, INC., *Petitioner,*	CTA EB No. 1908 (CTA CASE No. 9680)
-versus-	*Present*: DEL ROSARIO, *P.J.*, CASTAÑEDA, JR., UY, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, and MANAHAN, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUL 05 2019 3:34 p.m.

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RESOLUTION

For resolution of this Court is Westlink Global Equities Inc. (WGEI)'s Motion for Reconsideration[1] filed on March 21, 2019, of the Resolution[2] dated February 20, 2019, dismissing its Petition for Review for failure to submit the certified true copies of the Resolutions dated April 26, 2018 and July 25, 2018 of the Court in Division in CTA Case No. 9680, *sans* comment from the Commissioner of Internal Revenue through Records Verification[3] dated June 18, 2019.

In its Motion for Reconsideration, WGEI, without giving reasonable excuse, extends its apologies for the said lapse,

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[1] *En Banc Docket,* pp. 60-67.
[2] *Ibid.,* pp. 55-59.
[3] *Ibid.*

while citing several cases[4] to argue as to the merits of its case.

The Motion for Reconsideration is without merit.

Absent a compelling or special reason, WGEI has no sufficient justification to allow its Petition for Review without compliance with sections 6[5] and 7,[6] Rule 43 of the Rules of Court, in conjunction with Section 2,[7] Rule 6 and Section 4(b),[8] Rule 8 of the Revised Rules of Court of Tax Appeal.

To emphasize, WGEI once failed to attach the duplicate original or certified true copies of the assailed Decision and Resolution of the Former Third Division, together with its Secretary's Certificate or Board Resolution showing authority of the signatory to act for and in behalf of WGEI and Certification against Forum Shopping. This Court gave

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[4] *Bonifacio Land Corporation vs. Commissioner of Internal Revenue*, CTA Case No. 9068, April 19, 2018; *Commissioner of Internal Revenue vs. Lancaster Philippines, Inc.*, G.R. No. 183408, July 12, 2017; *Commissioner of Internal Revenue vs. Metro Star Superama, Inc.*, G.R. No. 185371, December 8, 2010; and *Puratos Philippines vs. Commissioner of Internal Revenue*, CTA Case No. 6980, December 4, 2010.

[5] "*Sec. 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." (Underlining supplied.)

[6] *Sec. 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." (Underlining supplied.)

[7] "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." (Underlining supplied.)

[8] "Sec. 4(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."

leeway to this inadvertence by letting its counsel to submit the said documents through a Resolution[9] dated September 19, 2018. Nevertheless, upon its compliance[10] dated October 1, 2018, instead of submitting the duplicate original or certified true copies of the assailed Decision and Resolution, WGEI attached the Decision[11] of the Bureau of Internal Revenue and the Resolution[12] of the Court *En Banc* dated September 19, 2018, the latter being certified by WGEI and not by the Clerk of Court of the Court in Division.

Again, this Court, through a Resolution[13] promulgated on October 18, 2018, ordered WGEI to submit, within five (5) days from receipt of such, the duplicate original or certified true copies of the assailed Decision and Resolution of the Court in Division, otherwise, its Petition for Review shall be dismissed. Still, WGEI failed to comply with this.[14]

This Court has already been more lenient to WGEI to comply with the mandatory character of attaching the duplicate originals or certified true copies of the assailed decision to a petition for review.[15] Failure to comply with this requirement despite several opportunities is more than enough reason for the dismissal of the petition.

WHEREFORE, the Motion for Reconsideration filed by Westlink Global Equities Inc. is hereby **DENIED** for lack of merit.

SO ORDERED.

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

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[9] *Supra,* note 1, pp. 7-10.
[10] *Ibid.,* pp. 11-12.
[11] *Ibid.,* pp. 13-27.
[12] *Ibid.,* pp. 29-32.
[13] *Ibid.,* pp. 36-37.
[14] Records Verification dated February 6, 2018, *Ibid.,* p. 53.
[15] Philippine National Bank vs. Commissioner of Internal Revenue, G.R. No. 172458, December 14, 2011, cited in *Commissioner of Internal Revenue vs. Deutsche Knowledge Services PTE, LTD.,* C.T.A. EB No. 1297 & 1302, CTA Case No. 8165, July 14, 2015.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice