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: FEB 20 2019 3:19 p.m.

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RESOLUTION

On August 14, 2018, Westlink Global Equities, Inc. (WGEI) filed a Petition for Review, docketed as CTA EB No. 1908, assailing the Resolutions dated April 26, 2018 and July 25, 2018, rendered by the Court in Division in CTA Case No. 9680.

On September 19, 2018, a Resolution was promulgated, requiring WGEI to submit the following within ten (10) days from receipt thereof, to wit:

1. Duplicate original or certified true copies of the assailed Decision and Resolution of the Former Third Division;

2. Secretary's Certificate or Board Resolution showing authority of the signatory to act for and in behalf of WGEI; and

3. Certification against Forum Shopping.

On October 1, 2018, WGEI filed its compliance. However, upon review, it was revealed that what was submitted was the Decision of the Bureau of Internal Revenue. Moreover, the Resolution attached to the compliance aside from being certified by WGEI and not by the Clerk of Court of the Court in Division, pertains to the Resolution of the Court *En Banc* dated September 19, 2018. Thus, this Court, through a Resolution 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.

Records Verification dated February 6, 2019 reveals that WGEI failed to submit the duplicate original or certified true copies of the assailed Decision and Resolution of the Court in Division.

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

> "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. <u>A clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition</u>." (Underlining supplied.)

Section 4(b), Rule 8 of the Revised Rules of the Court of Tax Appeals also provides, as follows:

> "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."

Corollarily, Section 6, Rule 43 of the Rules of Court provides:

> "*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; <u>(c) be accompanied by a clearly legible duplicate original or a certified true copy of the award, judgment, final order or resolution appealed from</u>, 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.)

No less than the Supreme Court has upheld the mandatory character of attaching the duplicate originals or certified true copies of the assailed decision to a petition for review.[1] Failure to comply with this requirement is a sufficient ground for the dismissal of the petition.

This requirement is echoed in Section 7, Rule 43 of the Rules of Court which states that non-compliance with such mandatory requirement is a sufficient ground to dismiss the petition, thus:[2]

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[1] 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.
[2] *Ibid.*

> *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.)

Applying the foregoing provisions in the instant case, the 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, warrants the outright dismissal of this petition.

WHEREFORE, the Petition for Review[3] filed on August 14, 2018 by Westlink Global Equities, Inc. in CTA EB No. 1908 is hereby **DISMISSED.**

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

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[3] *En Banc Docket*, pp. 1-5.

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice