REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

TIRSO B. SAVELLANO,
Petitioner,

-versus-

COMMISSIONER OF THE BUREAU OF INTERNAL REVENUE, PHILIPPINE NATIONAL BANK, PHILIPPINE NATIONAL OIL COMPANY,
Respondents.

C.T.A. EB No. 281
(C.T.A. Case Nos. 4249)

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

Promulgated:
JUL 19 2007 Apolinario

x- -x

RESOLUTION

UY, *J.*:

This is a Petition for Review filed on April 11, 2007 by a petitioner Tirso B. Savellano which seeks to set aside the Resolutions dated January 3, 2007 and March 19, 2007, both issued by the First Division of this Court allegedly denying his Motion for Further Payment and Writ of Execution dated July 11, 2006. However, after examining the instant petition, this Court finds that the same suffers from the following procedural infirmities, in clear violation of the provisions of Section 6, Rule 43 of the 1997 Rules of Civil Procedure, as amended, to wit:

1. The petition was not accompanied by certified true copies of the following pleadings and other pertinent documents and papers as are referred to in the petition to enable this Court to pass upon the sufficiency of the allegations

of the petition, such as the assailed Resolutions dated January 3, 2007 and March 19, 2007;

2. The Verification attached to the said petition, incorporating therein the certification against forum shopping, was signed only by the collaborating counsel for the petitioner, and not by petitioner Tirso B. Savellano himself, a defiance of Section 5, Rule 7 and Section 2, Rule 42 of the same Rules; and

3. The petition failed to state the specific material dates showing that the same was filed within the period fixed by the Rules.

Relevant thereto, Section 7, Rule 43 of the 1997 Rules of Civil Procedure, as amended, provides:

> "**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." *(Undercoring Ours)*

Moreover, the Court observed that counsel for petitioner failed to indicate his MCLE Certificate Number and Date of Issue, as provided for in Section 6, Rule 6 of the Revised Rules of the Court of Tax Appeals, it appearing that he merely stated the details of his MCLE Certificate of Attendance dated February 14, 2007.

While it is true that litigation is not a game of technicalities, this does not mean that the *Rules of Court* may be ignored at will and at random to the

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prejudice of the orderly presentation and assessment of the issues and their just resolution. Justice eschews anarchy ***(Limpot vs. Court of Appeals, 170 SCRA 367)***.

Applying the foregoing principles and provisions of law in the case at bench, We are constrained to dismiss the instant petition as the foregoing procedural flaws spell outright dismissal of the same.

WHEREFORE, for not being sufficient in form and substance, the petition for review is hereby **DENIED DUE COURSE** and accordingly **DISMISSED**.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ERNESTO D. ACOSTA
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

On Leave
CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

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