REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

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GOLDMINE RICE MARKETING, Represented by its Owner/ Proprietor, MR. ORLANDO C. MANUNTAG, Petitioner,	**CTA EB NO. 2605** (CTA Case No. 10579)
- versus -	**Present:**
HON. DISTRICT COLLECTOR OF CUSTOMS, Port of Manila International Container Terminal (MICT) S Access Rd., North Harbor, Port Area, Tondo, Manila; and HON. REY LEONARDO B. GUERRERO, Commissioner Bureau of Customs, G/Flr., OCOM Bldg., 16th St., South Harbor, Port Area, Manila, Respondents.	**DEL ROSARIO,** *PJ*, **UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, and FERRER-FLORES,** *JJ.*
	Promulgated: DEC 09 2022 4:15

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RESOLUTION

The ***Records Verification Report*** dated August 30, 2022 issued by Records Officer I, Leocadia D. Victoria, and noted by Chief Judicial Staff Officer, Benjamin D. Pineda, Jr. of the Judicial Records Division of this Court, stating that petitioner's counsel failed to comply with the Resolution dated July 22, 2022, is **NOTED**.

On September 28, 2022, petitioner filed its ***Compliance [Re: Resolution promulgated July 22, 2022]*** submitting the following: (1) Verification and Certification of Non-Forum Shopping relative to the filing of the Petition for Review; (2) Assailed Resolutions dated December 3, 2021 and March 16, 2022 in CTA Case No. 10579; and (3) Registry Receipt and Affidavit of Service as proof that respondent was served with a copy of the Petition for Review. The same is hereby **NOTED**.

On October 7, 2022, petitioner filed a ***Manifestation*** stating that its counsel on record has just tendered its withdrawal as counsel for all legal purposes. Hence, petitioner prays that it be given ample time up to the next month of December of this year to be able to find another counsel who is competent to take over as counsel of the petitioner in this case and in the substantial interest of justice and equity.

On the same date, petitioner's counsel of record, Atty. Manuel R. Castro, filed a ***Notice of Withdrawal of Counsel*** averring his withdrawal as petitioner's counsel for all legal purposes, and praying that he be relieved/or excused from the duties as counsel for petitioner and that all notices and processes of the Court in relation to the instant case be directly mailed and/or delivered to petitioner's address and/or its new counsel. The same was noted by the Court *En Banc* on October 10, 2022.[1]

Accordingly, petitioner's ***Manifestation*** is **NOTED**. Let all subsequent court orders, resolutions, issuances, writs and other processes be furnished to petitioner at its address at L13 B17, Unit 1, Blessed Bldg., Marcos Alvarez Avenue, Talon 5, Las Piñas City, Metro Manila, 1747.

This Court, however, is constrained to dismiss the instant Petition for Review.

Records show that petitioner filed the instant Petition for Review via registered mail on April 18, 2022. In the Resolution dated May 30, 2022,[2] the Court *En Banc* noted omissions that makes the said Petition for Review subject to dismissal, as provided for under Section 7, Rule 43 of the 1997 Rules of Civil Procedure, as amended. In the interest of justice, petitioner was ordered to submit within ten (10) days from notice a compliant Verification and Certification Against Forum Shopping, a duplicate original or certified true copy of the assailed Resolutions dated December 3, 2021 and March 6, 2022, and the requisite registry receipt and Affidavit of Service, as proof that respondent was served a copy of the instant Petition for Review.

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[1] Minute Resolution dated October 10, 2022.
[2] Docket, pp. 12 to 15.

On June 20, 2022, petitioner filed a ***Compliance [Re: Resolution Promulgated May 30, 2022]***.[3] In the Resolution dated July 22, 2022,[4] the Court *En Banc,* after perusal of the foregoing compliance, found the same to be non-compliant as the Verification and Certification Against Forum Shopping, registry receipt and Affidavit of Service submitted was for CTA Case No. 10597. In addition, the aforesaid documents, and the attached assailed Resolutions dated December 3, 2021 and March 6, 2022 were mere photocopies. Hence, petitioner was given **one last opportunity** to **submit** within ten (10) days from receipt thereof, the originals or certified true copies of the Verification and Certification Against Forum Shopping, the assailed Resolutions dated December 3, 2021 and March 6, 2022, and the Registry Receipt and Affidavit of Service, as proof that respondent was served with a copy of the instant Petition for Review.

Notably, petitioner received the Resolution of the Court dated July 22, 2022 on July 29, 2022. [5] Counting thereon, petitioner's "last opportunity" to submit the required documents was due on August 8, 2022.

On September 28, 2022, petitioner belatedly filed a ***Compliance [Re: Resolution promulgated July 22, 2022]***. A perusal thereof, however, shows that petitioner has only partially complied with the directives of the Court *En Banc* in the Resolution dated July 22, 2022. To be specific, the Resolution dated December 3, 2021 in CTA Case No. 10579 attached to petitioner's Compliance is merely a scanned copy and is not the duplicate original or certified true copy of the same, and petitioner failed to submit the required Affidavit of Service and the original registry receipts as required under Section 17, Rule 13 of the 1997 Rules of Civil Procedure, as amended by A.M. No. 19-10-20-SC.

Section 4(b), Rule 8 of the Revised Rules of the Court of Tax Appeals provides that 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 *En Banc* by filing a verified petition for review as provided in Rule 43 of the Rules of Court.

Relative thereto, Section 7 of Rule 43 of the Rules of Court states the effect of the failure to comply with the requirements set

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[3] Docket, pp. 16 to 18.
[4] Docket, pp. 40 to 42.
[5] Notice of Resolution dated July 25, 2022, Docket, p. 39.

forth under the rules results to dismissal of the Petition for Review, *to wit:*

> "**SEC. 7. *Effect of failure to comply with requirements*. – The failure of petitioner to comply with any of the foregoing requirements regarding** the payment of 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 to dismiss the petition**." (*Emphasis added*)

Here, despite the opportunities granted to the petitioner by the Court *En Banc* in the Resolutions dated May 30, 2022 and July 22, 2022, petitioner had been remiss in complying with the mandatory requirement of the rules. Petitioner likewise failed to offer any compelling or justifiable reason for its non-compliance.

Accordingly, petitioner's failure to comply with the Rules deserves the outright dismissal of the present petition.

The Supreme Court has time and time again held that "[t]he right to appeal is neither a natural right nor is it a component of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law. The party who seeks to avail of the same must comply with the requirements of the rules. Failing to do so, the right to appeal is lost."[6]

WHEREFORE, in light of the foregoing considerations, the instant Petition for Review is hereby **DISMISSED**.

Correspondingly, petitioner's prayer that it be given ample time up to the next month of December of this year to be able to find another counsel is **DENIED.**

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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[6] *Turks Shawarma Company/Gem Zeñarosa vs. Feliciano Z. Pajaron and Larry A. Carbonilla,* G.R. No. 207156, January 16, 2017.

ERLINDA P. UY
Associate 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