REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

NEGROS DEL NORTE PLANTERS ASSOCIATION MULTI-PURPOSE COOPERATIVE,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE, BIR REGIONAL DIRECTOR, REGION 12 BACOLOD CITY,
Respondent.

CTA CASE NO. 8225

Present:
Bautista, Chairperson
Palanca-Enriquez, and
Cotangco-Manalastas, JJ.

Promulgated:
FEB 17 2011
11:05 a.m.

x--x

R E S O L U T I O N

BAUTISTA, J.:

On February 3, 2011, petitioner Negros del Norte Planters Association Multi-Purpose Cooperative, filed through Judge Jesus V. Ramos (Ret.) as counsel, a Petition for Review for the refund of the total amount of P12,243,774.00, representing 120,037 LKG bags of refined sugar at P102.00 VAT per bag, as erroneously/illegally collected by the Bureau of Internal Revenue Regional Director, Revenue Region 12, Bacolod City.

Upon examination of the Petition for Review, the Court, however, finds that petitioner failed to comply with Sections 4 and 5 of Rule 7 of the Revised Rules of Court, in relation to Section 2 of Rule 6 and Rule 7 of the Revised Rules of the Court of Tax Appeals, to quote:

RULE 7
PARTS OF A PLEADING

x x x *x x x* *x x x*

SEC. 4. *Verification.* Except when otherwise specifically required by law or rule, pleadings need not be under oath, verified or accompanied by affidavit.

A pleading is verified by an affidavit that the affiant has read the pleading and that the allegations therein are true and correct of his personal knowledge and based on authentic records.

A pleading required to be verified which contains a verification based on "information and belief," or upon "knowledge, information and belief," or lacks a proper verification, shall be treated as an unsigned pleading.

SEC. 5. *Certification against forum shopping. – x x x*

Failure to comply with the foregoing requirements shall not be curable by mere amendment of the complaint or other initiatory pleading but shall be cause for the dismissal of the case without prejudice, unless otherwise provided, upon motion and after hearing. The submission of a false certification or non-compliance with any of the undertakings therein shall constitute indirect contempt of court, without prejudice to the corresponding administrative and criminal actions. If the acts of the party or his counsel clearly constitute willful and deliberate forum shopping, the same shall be ground for summary dismissal with prejudice and shall constitute direct contempt, as well as a cause for administrative sanctions.

RULE 6
PLEADINGS FILED WITH THE COURT

x x x *x x x* *x x x*

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.

RULE 7
PROCEDURE IN THE COURT OF TAX APPEALS

SEC. 1. *Applicability of the Rules of the Court on procedure in the Court of Appeals, exception.* – The procedure in the Court *En Banc* or in Division in original and in appealed cases shall be the same as those in petitions for review and appeals before the Court of Appeals pursuant to the applicable provisions of Rules 42, 43, 44 and 46 of the Rules of Court, except as otherwise provided for in these Rules.

RULE 46
ORIGINAL CASES

x x x *x x x* *x x x*

SEC. 3. *Contents and filing of petition; effect of non-compliance with requirements. – x x x*

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.

The petitioner shall pay the corresponding docket and other lawful fees to the clerk of court and deposit the amount of P500.00 for costs at the time of the filing of the petition.

The failure of the petitioner to comply with any of the foregoing requirements shall be sufficient ground for the dismissal of the petition.

Failure on the part of petitioners to comply with the mandatory requirement is a sufficient ground for the dismissal of the petition. [1]

It bears stressing that procedural rules are not to be considered as mere technicalities. "Rules are not intended to hamper litigants or complicate litigation. But they help provide for a vital system of justice where suitors may be heard in the correct form and manner, at the prescribed time in a peaceful though adversarial confrontation before a judge whose authority litigants acknowledge. Public order and our system of justice are well served by a conscientious observance of the rules of procedure, particularly by government officials and agencies."[2]

WHEREFORE, the instant Petition for Review being insufficient in form, is hereby **DENIED DUE COURSE**, and accordingly, **DISMISSED**.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

AMELIA COTANGCO- MANALASTAS
Associate Justice

[1] Loquias v. Office of the Ombudsman, G.R. No. 139396, August 15, 2000. 338 *SCRA* 62.
[2] Commissioner of Internal Revenue v. Court of Appeals, Smith Kline & French Overseas Co., and Smith Kline & French International Co., G.R. No. 110003, February 9, 2001. 351 *SCRA* 436.