REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PAMELA KRISTIE PUSPUS, SHARLENE QUINTANA, KRISTINE MELANIE RADA, DULCE RAMOS, SHEELA MYLA RANCES, MARIA AEAEA RANOLA, EMMA RAYMUNDO, GERALDINE GRACE RESIDE, ANITA REYES, CYNTHIA REYES, JOHN MA. VIANNEY REYES, JOSEPH REYES, LINEL ANN REYES, BERNARD RILLO, MA. FELICITAS RILLO, OLIVE RILLO, DESIREE LORRAINE RIVERA, LUISA ANGELA RIVERO, ALBERTO ROLDAN, CHRISTINA ROLDAN, MA. ROSARIO ROMASANTA, ALDINE ROSALDO, REGINA ROXAS – GAMBOA, CIRA RUDAS, CRISELDA RUFINO, ONNA SACABON, GLESSIE SALAJOG, MELLANY SALLIDAO, ROMEL SAMIA, TRINA MARIE SAMIA, JINDRA NUELLA SAMSON, CESAR SAN MIGUEL, RYAH ZENDRA SAN VICENTE, KAREN SANCHEZ, EDEN SANTIAGO, JANE SANTIANO, JENELYN SANTOS, MA. CHARINA SANTOS, MA. LOURDES SANTOS, MANUEL SANTOS, JENNIFER SANTOYO, ELEANOR SARAPAT, CECILLE SARFATI, ERIN SEA, IVA SEBASTIAN, WILLIAM SERIL, ANNA SERRANO, LAARNI SILLOREQUEZ, ANA	**CTA EB NO. 2487** (CTA CASE NO. 9095)

LIZA SILVERIO, ANNA MARIE SIQUIAN, CARINA SOLIMAN, MARIE ANN SORIA, MARIA GINA SORIANO, MARISSA SORIANO, DALISAY SOTELO, NOLI SOTOCINAL, ALEJANDRO STA. ANA, ERIC SUAN, HAIDEE RODA ANNE LUALHATI SUAREZ, ELSA SUMABAT, RICHARD SUPANGAN, LOURDES RAZEL SYCHANGCO, CARMELINA TABERNILLA, RITA TABULUG, EVELYN TALJA, MA. ELENA TALLAS, JOSEFINA TAN, MICHELLE TAN, GRACELLE TANCHOCO, MERCEDITAS TANYAG, PIA TENCHAVEZ, VICENTE III TENEFRANCIA, RANDY TEPACE, JOSEPHINE TERENCIO-MENDOZA, FLORENCE TEVES, NEMIA TIBAYAN, MA. CARINA TINIO, JONELLE TOLENTINO, RHINA RICCI TOLENTINO, MARITES TORRES, ROSALINDA TORRES, AVELINO JR. TORZAR, FRITZ TULIAO, MICHELLE TUMILBA, DONNA MARIE TUPAS, GINA MARIE UMALI, FEDELAIDA URSOLINO, DENNIS JOSEPH UY, PATRICIA VALENCIA, JOSEPHINE VALLE-SISON, MA. VERONICA VALLE, LYNDON VALMORIA, CATALINA SOCORRO VARGAS, FLORDELIZA VARGAS, MARY ANN VARGAS, CATHERINE ANNE VASQUEZ, RICHEL VELASCO, SALVACION VERDEFLOR, RACEL S. VERDILLO, HAZEL VERIAN, RHEA ROCHELLE VICENTE,

Petitioners,

Present:

-versus-

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

DEC 07 2021
2:21 p.m.

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RESOLUTION

On May 20, 2021, the CTA Third Division denied for lack of merit petitioners' Motion for Reconsideration.[1]

On June 22, 2021, petitioners filed a "Motion for Additional Period to File Petition for Review with the Honorable Court *En Banc*" and prayed for an additional period of thirty (30) days from June 23, 2021, or until July 23, 2021 within which to file the Petition for Review.

On June 28, 2021, a Minute Resolution was issued by the CTA *En Banc* granting the motion and giving petitioners an extension of fifteen (15) days only from June 23, 2021, or until July 8, 2021 within which to file their Petition for Review pursuant to Section 3(b),[2] Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA).

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[1] *Rollo*, pp. 129-132.

[2] **RULE 8**
PROCEDURE IN CIVIL CASES

SEC. 3. *Who may appeal; period to file petition.* —

Xxx xxx xxx

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court **may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review**. *(Emphasis Supplied).*

On July 23, 2021, the Petition for Review was filed.

Upon perusal of the Petition for Review and its attachments, We noted the following:

a. The Petition for Review was filed out of time;

b. There are 101 petitioners in this case. However, there are only 61 Verification and Certification of Non-Forum Shopping (VCNFS) attached to the petition. For easy reference, the following table is provided:

No./Petitioner-Appellant	With VCNFS?
1. Pamela Kristie Puspus	Yes (Rollo, p. 86)
2.Sharlene Quintana	No
3.Kristine Melanie Rada	No
4. Dulce Ramos	Yes (Rollo, p. 58)
5. Sheela Myla Rances	Yes (Rollo, p. 68)
6. Maria Aeaea Ranola	No
7. Emma Raymundo	No
8. Geraldine Grace Reside	Yes (Rollo, p. 36)
9. Anita Reyes	Yes (Rollo, p. 91)
10. Cynthia Reyes	No
11. John Ma. Vianney Reyes	No
12. Joseph Reyes	No
13. Linel Ann Reyes	Yes (Rollo, p. 55)
14. Bernard Rillo	Yes (Rollo, p. 63)[3]
15. Ma. Felicitas Rillo	Yes (Rollo, p. 62)
16. Olive Rillo	Yes (Rollo, p. 44)
17. Desiree Lorraine Rivera	Yes (Rollo, p. 57)
18.Luisa Angela Rivero	Yes (Rollo, p. 38)
19. Alberto Roldan	No
20. Christina Roldan	Yes (Rollo, p. 92)[4]
21. Ma. Rosario Romasanta	Yes (Rollo, p. 60)
22. Aldine Rosaldo	Yes (Rollo, p. 56)
23. Regina Roxas-Gamboa	No
24. Cira Rudas	Yes (Rollo, p. 70)
25.Criselda Rufino	Yes (Rollo, pp. 48 and 49)
26. Onna Sacabon	Yes (Rollo, p. 40)
27. Glessie Salajog	Yes (Rollo, p. 45)
28. Mellany Sallidao	No
29.Romel Samia	Yes (Rollo, p. 79)[5]
30. Trina Marie Samia	Yes (Rollo, p. 80)[6]

[3] Should be "Bernardo Rillo".
[4] Should be "Cristina Roldan".
[5] Should be "Rommel Samia".
[6] Should be "Trina Mari Samia".

31. Jindra Nuella Samson	No
32. Cesar San Miguel	Yes (Rollo, p. 64)
33. Ryah Zendra San Vicente	Yes (Rollo, p.84)[7]
34. Karen Sanchez	Yes (Rollo, p. 51)
35. Eden Santiago	No
36. Jane Santiano	Yes (Rollo, p. 47)
37. Jenelyn Santos	No
38. Ma. Charina Santos	Yes (Rollo, p. 77)
39. Ma. Lourdes Santos	Yes (Rollo, p. 78)
40. Manuel Santos	Yes (Rollo, p. 72)
41. Jennifer Santoyo	No
42. Eleanor Sarapat	No
43. Cecille Sarfati	Yes(Rollo, p. 94)
44. Erin Sea	Yes (Rollo, p. 74)
45. Iva Sebastian	No
46. William Seril	Yes (Rollo, p. 61)
47. Anna Serrano	Yes (Rollo, p. 85)
48. Laarni Sillorequez	Yes(Rollo, p. 88)
49. Ana Liza Silverio	No
50. Anna Marie Siquian	No
51. Carina Soliman	Yes (Rollo, p. 71)
52. Marie Ann Soria	Yes (Rollo, p. 82)
53. Maria Gina Soriano	No
54. Marissa Soriano	Yes (Rollo, p. 50)
55. Dalisay Sotelo	No
56. Noli Sotocinal	Yes (Rollo, p. 76)
57. Alejandro Sta. Ana	No
58. Eric Suan	No
59. Haidee Roda Anne Lualhati Suarez	Yes (Rollo, p. 93)
60. Elsa Sumabat	Yes (Rollo, p. 39)
61. Richard Supangan	Yes (Rollo, p. 65)[8]
62. Lourdes Razel Sychangco	Yes (Rollo, p. 66)
63. Carmelina Tabernilla	Yes (Rollo, p. 59)
64. Rita Tabulug	No
65. Evelyn Talja	No
66. Ma. Elena Tallas	No
67. Josefina Tan	Yes (Rollo, p. 69)
68. Michelle Tan	Yes (Rollo, p. 53)
69. Gracelle Tanchoco	Yes (Rollo, p. 67)
70.Merceditas Tanyag	Yes (Rollo, p. 43)[9]
71. Pia Tenchavez	No
72. Vicente III Tenefrancia	No
73. Randy Tepace	No
74. Josephine Terencio-Mendoza	Yes (Rollo, p. 75)

[7] Should be "Ryah Zendra Sanvicente".
[8] Should be "Richard Supañgan".
[9] Should be "Mercedita S. Tanyag".

75.Florence Teves	No
76.Nemia Tibayan	No
77. Ma. Carina Tinio	Yes (Rollo, p. 35)
78. Jonelle Tolentino	Yes (Rollo, p. 90)
79. Rhina Ricci Tolentino	Yes (Rollo, p. 96)
80. Marites Torres	No
81. Rosalinda Torres	Yes (Rollo, p. 87)
82. Avelino Jr. Torzar	Yes (Rollo, p. 56)
83. Fritz Tuliao	No
84. Michelle Tumilba	No
85. Donna Marie Tupas	No
86. Gina Marie Umali	No
87. Fedelaida Ursolino	No
88. Dennis Joseph Uy	Yes(Rollo, p. 81)
89. Patricia Valencia	Yes(Rollo, p. 95)
90. Josephine Valle-Sison	No
91. Ma. Veronica Valle	Yes (Rollo, p. 42)
92. Lyndon Valmoria	Yes (Rollo, p. 83)
93. Catalina Socorro Vargas	No
94. Flordeliza Vargas	No
95. Mary Ann Vargas	Yes (Rollo, p. 41)
96. Catherine Anne Vasquez	Yes (Rollo, p. 37)
97.Richel Velasco	No
98. Salvacion Verdeflor	Yes (Rollo, p. 52)
99. Racel S. Verdillo	Yes (Rollo, p. 46)
100. Hazel Verian	Yes (Rollo, p. 73)
101. Rhea Rochelle Vicente	Yes (Rollo, p. 89)

c. The attached Verifications were not compliant with the new format as required by Section 4, Rule 7 of the 2019 Proposed Amendments to the 1997 Rules of Civil Procedure,[10] which took effect on May 1, 2020.

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[10] *Section 4. Verification. — Except when otherwise specifically required by law or rule, pleadings need not be under oath or verified.*

A pleading is verified by an affidavit of an affiant duly authorized to sign said verification. The authorization of the affiant to act on behalf of a party, whether in the form of a secretary's certificate or a special power of attorney, should be attached to the pleading, and **shall** allege the following attestations:

(a)The allegations in the pleading are true and correct based on his or her personal knowledge, or based on authentic documents;

(b)The pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and

(c)The factual allegations therein have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.

The signature of the affiant shall further serve as a certification of the truthfulness of the allegations in the pleading.

A pleading required to be verified that 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.

Considering that the Petition for Review was filed beyond the extension given by the Court pursuant to Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), it is proper for this Court to dismiss it. The granted extension to file the Petition for Review was until July 8, 2021 only. However, it was filed on July 23, 2021.

"[P]erfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case."[11]

WHEREFORE, in view of the foregoing, the Petition for Review is **DISMISSED,** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[11]*Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*, G.R. No. 167606, August, 11, 2010, 628 SCRA 105.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

ON LEAVE
LANEE S. CUI-DAVID
Associate Justice