

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

CHINA
CORPORATION,

BANKING
Petitioner,

C.T.A. E.B. NO. 81
(Civil Case No. 03-106346)

Present:

-versus-

ACOSTA, Presiding Justice
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA, and
PALANCA-ENRIQUEZ, JJ.

CITY TREASURER OF MANILA,
Respondent.

Promulgated:

MAY 25 2005



X ----- X

RESOLUTION

PALANCA-ENRIQUEZ, J.:

This is a Petition for Review filed on March 28, 2005 by China Banking Corporation (hereafter “petitioner”) against the City Treasurer of Manila (hereafter “respondent”), which seeks to set aside the decision rendered on September 3, 2004 by the Regional Trial Court of Manila, Branch 14, in the exercise of its appellate jurisdiction, in Civil Case No. 03-106346 entitled “China Banking Corporation vs. City Treasurer of Manila”, and the Resolution dated February 22, 2005 denying its Motion For Reconsideration.

After examining the petition, We found that the same suffers from the following procedural infirmities, to wit:

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:

1) pleadings filed with the Metropolitan Trial Court of Manila, to wit:

- a) Complaint;
- b) Motion to Dismiss;
- c) Opposition to Motion to Dismiss;
- d) Order dated January 23, 2004 granting the Motion to Dismiss;

2) pleadings filed with the Regional Trial Court of Manila:

- a) Petitioner's Memorandum

Failure on the part of the petitioner to attach certified true copies of all pleadings and other material portions of the records as would support its allegations, a requirement under *Section 6, Rule 43 of the 1997 Rules*

of Civil Procedure, as amended, shall be a sufficient ground for the dismissal of the petition under *Section 7 of the same Rule*.

Furthermore, a further perusal of the petition shows that while the attached certified true copy of the assailed RTC decision (*Annex "A"*) pertains to Civil Case No. 03-106346, the attached Order dated February 22, 2005 (*Annex "B"*) and the attached copy of the Motion For Reconsideration (*Annex "C"*) both pertain to a different case, Civil Case No. 04-109541.

The foregoing procedural flaws spell outright dismissal of the petition.

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

SO ORDERED.

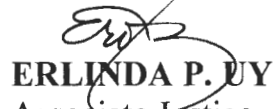

OLGA PALANCA-ENRIQUEZ
Associate Justice

WE CONCUR:

(on leave)
ERNESTO D. ACOSTA
Presiding Justice

(on leave)
JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice