REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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CAGAYAN 1 ELECTRIC COOPERATIVE, INCORPORATED, Petitioner,	**C.T.A. EB No. 310** (C.T.A. Case Nos. 7548)
	Present:
-versus-	Acosta, *P.J.* Castañeda, Jr., Bautista, Uy, Casanova, and Palanca-Enriquez, *JJ.*
PROVINCIAL TREASURER OF CAGAYAN ELIZABETH DEL ROSARIO, Respondent.	**Promulgated:** SEP 2 6 2007

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RESOLUTION

UY, *J.*:

This is a Petition for Review filed on September 10, 2007 by petitioner Cagayan 1 Electric Cooperative, Incorporated which seeks to set aside the Resolutions dated June 4, 2007 and August 2, 2007, both issued by the First Division of this Court in CTA Case No. 7548 denying a Motion for Summary Judgment and a Motion for Reconsideration dated March 15, 2007 and July 2, 2007, respectively, which consequently dismissed the Petition for Review filed before the First Division of this Court in CTA Case No. 7548 for lack of jurisdiction.

However, after examining the instant petition, this Court finds that it 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 June 4, 2007 and August 2, 2007, a clear violation of the provisions of Section 6, Rule 43 of the 1997 Rules of Civil Procedure, as amended.

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)*

Likewise, We note that there is a discrepancy in the name of the petitioner in the present case denominated as **"CAGAYAN 1 ELECTRIC COOPERATIVE INCORPORATED"** and as reflected in CTA Case No. 7548, which is **"CAGAYAN 1 ELECTRIC COOPERATIVE INCORPORATION"**.

Lastly, counsel for petitioner failed to indicate the date his allegedly MCLE Compliance Number was issued, as provided for in Section 6, Rule 6 of the Revised Rules of the Court of Tax Appeals.

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 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 [1989])***.

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

CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice