

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SPECIAL FIRST DIVISION

JOHNNY SY CO,

Petitioner,

CTA Case No. 11024

Members:

-versus-

**DEL ROSARIO, P.J., Chairperson,
MANAHAN, and
REYES-FAJARDO, JJ.**

**BUREAU OF INTERNAL
REVENUE, ET AL.,**

Promulgated:

Respondents. **OCT 26 2023, 3:45 PM**

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R E S O L U T I O N

For this Court's resolution is petitioner's *Motion for Reconsideration (to the Resolution dated May 30, 2023)* filed on June 29, 2023 without respondents' comment.¹

Petitioner seeks the reversal of the Court's Resolution dated May 26, 2023 dismissing the Petition for Review for failure to submit a compliant Verification and Certification on Non-Forum Shopping pursuant to the directive embodied in the Minute Resolution of the Court dated December 14, 2022 followed by the Court's Resolution dated March 29, 2023.

Petitioner maintains that it has satisfactorily complied with the procedural requirements relative to the preparation and execution of its Verification and Certification on Non-Forum Shopping but at the same time contends that there exists ample jurisprudence that recognizes substantial compliance with the rules over a rigid and overly technical application thereof in order to afford the parties the opportunity to fully ventilate the substantive merits of their case.

¹ Records Verification dated August 8, 2023.

RULING OF THE COURT

We deny the motion.

It must be recalled and emphasized that petitioner was given by the Court ample opportunity to submit various documents to cure the procedural lapses/defects identified by the Court in his Petition for Review as early as December 14, 2022 and was granted several extensions of time² to comply with the Court's directives. In the Resolution dated March 29, 2023, the Court specifically gave him a last opportunity to submit a compliant Verification and Certification Against Non-Forum Shopping. Unfortunately, petitioner only submitted a **photocopy** of a Verification and Certification that was not compliant with the 2004 Rules on Notarial Practice on April 26, 2023.

The plea of petitioner for the relaxation of procedural rules to give way to substantial justice cannot be sustained in the face of a seemingly lackadaisical and non-judicious approach in filing a Petition for Review and in complying with the orders of this Court. In denying petitioner's plea, we take guidance from the decision of the Supreme Court in the case of *Toshiba Information Equipment (Phils.), Inc. vs. Commissioner of Internal Revenue*,³ which ruled thus:

"Procedural rules are designed to facilitate the adjudication of cases. Courts and litigants alike are enjoined to abide strictly by the rules. While in certain instances, the Court allows a relaxation in the application of the rules, it never intends to forge a weapon for erring litigants to violate the rules with impunity. The liberal interpretation and application of rules apply only in proper cases of demonstrable merit and under justifiable causes and circumstances. xxx xxx xxx."

² Court Resolution dated March 29, 2023; Minute Resolution dated April 25, 2023.

³ G.R. No. 157594, March 9, 2010.

RESOLUTION

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WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (to the Resolution dated May 30, 2023)* filed on June 29, 2023, is **DENIED** for lack of merit.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



CATHERINE T. MANAHAN

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice

