

REPUBLIC OF -THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

UPSI MANAGEMENT INC.,
Petitioner,

C.T.A. EB NO. 880
(C.T.A. CASE No. 7945)

Present:

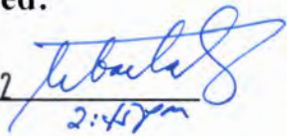
-versus-

ACOSTA, Presiding Justice
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
PALANCA-ENRIQUEZ,
FABON-VICTORINO,
MINDARO-GRULLA, and
COTANGCO-MANALASTAS, JJ.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

MAY 14 2012 
2:45pm

X ----- X

RESOLUTION

PALANCA-ENRIQUEZ, J.:

Records show that on March 2, 2012, petitioner filed a “Motion for Extension of Time to File Petition for Review” praying for an extension of



fifteen (15) days from March 2, 2012 or until March 17, 2012 to file its petition for review.

On March 14, 2012, petitioner filed the Petition for Review.

A perusal, however, of the Petition for Review shows that:

- 1) the petition is not verified;
- 2) it does not contain the required Certification Against Forum Shopping; and
- 3) petitioner likewise failed to attach certified true copies of the assailed Decision dated December 16, 2011 and Resolution dated February 13, 2012,

all in violation of *Section 2, Rule 6 of the 2005 Revised Rules of the Court of Tax Appeals, as amended*, which provides:

“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 reason 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.”

Corollary thereto, *Sections 6 and 7, Rule 43 of the 1997 Rules of Civil*

Procedure, as amended, provide:

“SEC. 6. Contents of the petition.— The petition for review shall (a) state the full names of the parties to the case, without impleading the court or agencies either as petitioners or respondents; (b) contain a concise statement of the facts and issues involved and the grounds relied upon for the review; (c) be accompanied by a clearly legible duplicate original or a certified true copy of the award, judgment, final order or resolution appealed from, together with certified true copies of such material portions of the record referred to therein and other supporting papers; and (d) contain a sworn certification against forum shopping as provided in the last paragraph of section 2, Rule 42. The petition shall state the specific material dates showing that it was filed within the period fixed herein.”

“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.”

Pursuant to the aforequoted *Section 7, Rule 43 of the 1997 Rules of Civil Procedure, as amended*, the above procedural flaws spell outright dismissal of the petition.

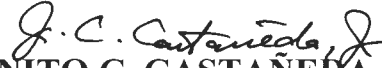


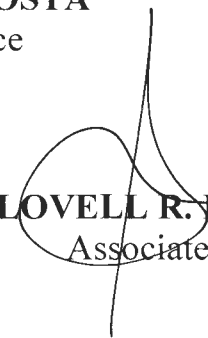
WHEREFORE, premises considered, the instant Petition for Review
is hereby **DISMISSED** for being insufficient in form.

SO ORDERED.


OLGA PALANCA-ENRIQUEZ
Associate Justice

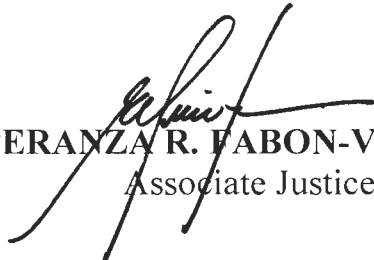

ERNESTO D. ACOSTA
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

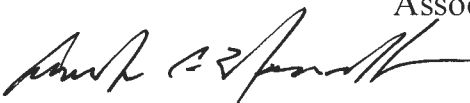

LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice