

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

SECOND DIVISION

**A DIAGO TRADE AND
SERVICES CORPORATION,**
Petitioner,

CTA CASE NO. 10952

Members:

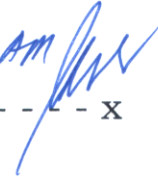
-versus-

**UY, Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**
Respondent.

Promulgated:

JAN 25 2023

9:23 AM 

X- - - - - X

RESOLUTION

Before the Court are petitioner's (1) *Manifestation of Compliance* filed *via* registered mail on November 14, 2022 and received by the Court on November 29, 2022; and (2) advance copy of its *Motion for Reconsideration* posted through licensed courier on January 10, 2023 and received by the Court on January 16, 2023.

In its *Manifestation of Compliance*, petitioner states that on November 2, 2022, it received the Court's Resolution dated September 1, 2022, which directed petitioner to rectify the noted discrepancies in its Petition for Review and to submit the judicial affidavits of its intended witnesses, within ten (10) days from notice; as such, it submitted through registered mail the said *Manifestation of Compliance*, together with the Amended Petition for Review and Judicial Affidavits of its witnesses on November 14, 2022, considering that the 10th day, November 12, 2022 fell on a Saturday.

Upon further perusal of the Amended Petition for Review and its attachments, the Court observes that the same suffer from the following infirmities:

1. The *jurat* portion of the "Verification and Certification of Non-Forum Shopping" failed to show Mr. Primitivo P. Jamero's competent evidence of identity, in violation of

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Sections 6¹ and 12,² Rule II of A.M. No. 02-8-13-SC (2004 Rules on Notarial Practice);

2. The *jurat* portion of the “Verified Statement, Affidavit of Service, etc.” failed to show Ms. Mariedel C. Ocno’s competent evidence of identity, in violation of Sections 6³ and 12,⁴ Rule II of the 2004 Rules on Notarial Practice;
3. The *jurat* portion of the Secretary’s Certificate failed to show Ms. Wilma N. Cataluna’s competent evidence of identity, in violation of Sections 6⁵ and 12,⁶ Rule II of the 2004 Rules on Notarial Practice;
4. The *jurat* portion of the Judicial Affidavit of Mr. Primitivo P. Jamero failed to show his competent evidence of identity, in violation of Sections 6⁷ and 12,⁸ Rule II of the 2004 Rules on Notarial Practice; and
5. The *jurat* portion of the Judicial Affidavit of Mr. Exequiel R. Martinez failed to show his competent evidence of identity, in violation of Sections 6⁹ and 12,¹⁰ Rule II of the 2004 Rules on Notarial Practice;

In its *Motion for Reconsideration*, petitioner avers that it received the Court’s Resolution dated November 7, 2022, which dismissed the case for petitioner’s failure to comply with the Rules and order of this Court, on January 3, 2022. Petitioner manifests that it was able to timely file its Amended Petition for Review, including the judicial affidavits of its witnesses on November 14, 2022, within ten (10) days from receipt of the Resolution dated September 1, 2022. As proof of its timely filing, petitioner submits copies of the Manifestation of Compliance and the Amended Petition for Review with the registry receipt. Hence, petitioner prays that the Resolution dated November 7, 2022 be reversed and set aside.

¹ SEC. 6. *Jurat*. – “Jurat” refers to an act in which an individual on a single occasion: ...

(b) is personally known to the notary public or identified by the notary public through competent evidence of identity as defined by these Rules; ...

² SEC. 12. *Component Evidence of Identity* – The phrase “competent evidence of identity” refers to the identification of an individual based on:

(a) at least one current identification document issued by an official agency bearing the photograph and signature of the individual, ...

³ *Supra*, note 1.

⁴ *Supra*, note 2.

⁵ *Supra*, note 1.

⁶ *Supra*, note 2.

⁷ *Supra*, note 1.

⁸ *Supra*, note 2.

⁹ *Supra*, note 1.

¹⁰ *Supra*, note 2.

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WHEREFORE, petitioner's *Manifestation of Compliance* is **NOTED**. Petitioner is **DIRECTED** to take appropriate action and rectify the noted deficiencies within five (5) days from notice. Thereafter, the Court shall act accordingly.

Petitioner's *Motion for Reconsideration* is **GRANTED**. Accordingly, the Resolution dated November 7, 2022 dismissing the case for petitioner's failure to comply with the Rules and order of this Court, is **RECALLED** and **SET ASIDE**.

SO ORDERED.


ERLINDA P. UY
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice