

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

First Division

LIMUEL G. MINOZA,

Petitioner,

CTA UDK-SP No. 041

-versus-

Members:

**COMMISSIONER OF THE
BUREAU OF THE INTERNAL
REVENUE REP. BY ITS
REGIONAL DIRECTOR REV.
REGION 16 ESMERALDA M.
TABULE CESO IV,**

Respondent.

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

Promulgated:

MAR 30 2022 3:21 pm

X - - - - - X

R E S O L U T I O N

On December 15, 2021, petitioner filed the instant Petition for Review sans the payment of the required docket fees. Hence, in a Letter dated February 24, 2022, the Office of the Clerk of Court – CTA First Division, petitioner through his counsel, Atty. Odilon A. Apolinario, was directed to pay the amount of Php11,054.75 within three (3) days from receipt thereof.

Further, in this Court's Resolution dated February 24, 2022, petitioner was also directed to submit within five (5) days from receipt thereof the: (1) Names of the witnesses, summary of their testimonies and their judicial affidavits; (2) List of documentary and object evidence in support of the allegations contained in the pleadings; and (3) Original or certified true copy of petitioner's Department of Trade and Industry (DTI) Certificate of Registration in compliance with Section 7, Rule 43 of the 1997 Rules of Civil Procedure, as amended.

However, per Certification dated March 21, 2022 and Records Verification dated March 16, 2022, petitioner has not yet paid the required docket fees and failed to submit the abovementioned requirements.

In *National Transmission Corporation v. Heirs of Teodulo Ebessa, namely: Porferia L. Ebessa, Efren Ebessa, Dante Ebessa and*

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Cynthia Ebesa, and Atty. Fortunato Veloso,¹ the Supreme Court ruled that non-payment of the docket fees shall preclude the concerned court from acquiring jurisdiction on the case filed before it, to wit:

“Verily, the payment of appeal docket fees is both mandatory and jurisdictional. It is mandatory as it is required in all appealed cases, otherwise, **the Court does not acquire the authority to hear and decide the appeal...**” (*Emphasis supplied*)

Further, Sections 6 and 7, Rule 43 of the 1997 Rules of Court, as amended, provide:

“Section 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.

Section 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.**” (*Emphasis supplied*)

WHEREFORE, premises considered, petitioner’s *Petition for Review* is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

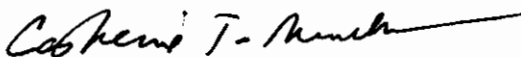

ROMAN G. DEL ROSARIO
Presiding Justice

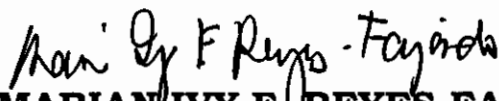
¹ G.R. No. 186102, February 24, 2016.

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CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice