REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

GEOSCIENCE TECHNOLOGIES, INC. as represented by Armie P. Camince, Petitioner,	CTA Case No. **12302**
	Members:
- versus -	**BACORRO-VILLENA**, *Chairperson*, *and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE ROMEO D. LUMAGUI JR., Respondent.	Promulgated: 3:18 pm

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RESOLUTION

Before the Court is petitioner Geoscience Technologies, Inc.'s (**petitioner**'s) Notice of Entry of Appearance with attached "Omnibus Motion for Reconsideration and to Admit Amended Petition for Review with Motion to Suspend Collection of Taxes" (**Omnibus Motion**), filed personally on 19 May 2026 and emailed on 20 May 2026.

The Omnibus Motion seeks reconsideration of this Court's Resolution dated 23 April 2026,[1] which dismissed petitioner's Petition for Review without prejudice for failure to submit a verification and certification against forum shopping compliant with Rule 7, Section 4 of the Rules of Civil Procedure (**RCP**), as amended. Simultaneously, petitioner moves to admit an Amended Petition for Review that incorporates a corrected Verification and Certification Against Forum Shopping.

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1 Division Docket, pp. 221-225.

I. NOTICE OF ENTRY OF APPEARANCE

Acting on petitioner's Notice of Entry of Appearance, the same is duly **NOTED**. Consequently, all pleadings, notices, orders, resolutions, and decisions of this Court shall be **FURNISHED** to **ATTY. TRIXIA THERESA REYES-PILAPIL**, as counsel for petitioner, at her office address at 2nd Floor Burke House No. 5 Building, Pedro Gil Street, Barangay 879 Sta. Ana, Manila City and through her electronic mail address at attytrp24@gmail.com.

II. OMNIBUS MOTION

By Resolution dated 16 January 2026,[2] the Court directed petitioner to submit, within ten (10) calendar days from receipt, the following:

(1) Petition for Review compliant with Section 6, Rule 7 of the RCP, containing (a) the names of witnesses, (b) a summary of the witnesses' intended testimonies, with their judicial affidavits attached to the pleading, and (c) a list of documentary and object evidence;

(2) Judicial Affidavits of its witnesses;

(3) Verification and Certification Against Forum Shopping compliant with Sections 4 and 5, Rule 7 of the RCP, as amended, as regards the required attestations and undertaking;

(4) Proof of receipt of the final decision of the Commissioner of Internal Revenue (**CIR**); and

(5) Updated Professional Tax Receipt (**PTR**) Number of counsel, Atty. Trixia Theresa B. Reyes-Pilapil.

Over the following six (6) weeks, petitioner filed four (4) separate submissions in response to that directive:

a. "Motion for Extension to Submit Compliance (to the 16 January 2026 Minute Resolution) with Utmost

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[2] Id., p. 93.

Apologies," filed *via* courier on 29 January 2026 and received by this Court on 30 January 2026;

b. "Motion for Extension to Submit Compliance (to the 16 January 2026 Minute Resolution) with Utmost Apologies," filed *via* courier on 02 February 2026 and received by this Court on 04 February 2026;

c. "Motion to Admit Supplemental Pleadings to the Petition for Review (dated 29 December 2025) with Partial Compliance to the Minute Resolution (dated 22 January 2026)," filed *via* courier on 11 February 2026 and received by this Court on 13 February 2026; and

d. "Motion to Admit Affidavit in Full Compliance to the Minute Resolution (dated 16 January 2026)," filed *via* courier on 18 February 2026 and received by this Court on 19 February 2026.

Taken together, these submissions substantially complied with items (1), (2), (4), and (5) of the 16 January 2026 directive; the corresponding requirements are no longer in issue and are not disturbed by this Resolution. The single item left was item (3) — the corrected Verification and Certification Against Forum Shopping. Petitioner has since explained candidly that a corrected Verification[3] had, in fact, been prepared, but was inadvertently attached to the Motion to Admit Supplemental Pleadings rather than to the Petition for Review itself.

On 23 April 2026, the Court dismissed the petition *without prejudice* under Section 3, Rule 17[4] of the RCP, as amended, for petitioner's failure to comply with the Court's 16 January 2026 directive.[5]

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[3] Id., p. 124.

[4] Section 3. *Dismissal due to fault of plaintiff.* – **If, for no justifiable cause, the <u>plaintiff fails</u>** to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or **<u>to comply with</u>** these Rules or **<u>any order of the court</u>, the complaint may be dismissed** upon motion of the defendant or **upon the court's own motion,** without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (Emphasis and underscoring supplied).

[5] Supra at note 1.

We resolve.

Two (2) distinct questions are presented: *first*, whether the dismissal should be reconsidered; and *second*, whether the Amended Petition, accompanied by a corrected Verification, should be admitted. Both questions should be resolved in petitioner's favor.

i. THE RESOLUTION DATED 23 APRIL 2026 IS RECONSIDERED.

A dismissal under Section 3, Rule 17 of the RCP, as amended, ordinarily operates as an adjudication upon the merits and, absent qualification by the court, bars refiling.[6] That default rule, however, applies "unless otherwise declared by the court" — and it was otherwise declared here. The Resolution dated 23 April 2026 expressly dismissed the petition *without prejudice*, which the Court was entitled to do.

A dismissal without prejudice does not finally adjudicate the controversy;[7] it merely closes the case for the time being, without foreclosing the action once the procedural condition has been satisfied. In that sense, the case is not permanently barred, but remains open to revival upon proper compliance.

As noted in the Resolution dated 23 April 2026,[8] the defect here concerns the Verification. As a rule, the lack of a verification, or a defect therein, is a formal defect that is neither jurisdictional nor fatal.[9] It does not divest the Court of jurisdiction over the case, and the Court may order the correction of the pleading, or act on it notwithstanding the defect, where the attending circumstances are such that strict compliance may be dispensed with to serve the ends of justice.[10]

The case of *Norberto Altres, et al. v. Camilo G. Empleo*[11] (**Altres**) is squarely on point and controlling. There, the Supreme Court,

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6 *Philippine National Bank v. Romeo B. Daradar*, G.R. No. 180203, 28 June 2021.

7 See *Heirs of Bartolome J. Sanchez v. Heldelita Abrantes, et al.*, G.R. No. 234999, 04 August 2021.

8 Supra at note 1.

9 See *Republic of the Philippines v. Ma. Theresa Ramoran-Wong and Vincent L. Wong*, G.R. No. 276986, 03 February 2026.

10 See id.

11 G.R. No. 180986, 10 December 2008; Emphasis supplied.

restating its jurisprudence "for the guidance of the bench and bar," held:

> . . .
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> For the guidance of the bench and bar, the Court restates in capsule form the jurisprudential pronouncements already reflected above respecting non-compliance with the requirements on, or submission of defective, verification and certification against forum shopping:
>
> 1) A distinction must be made between non-compliance with the requirement on or submission of defective verification, and non-compliance with the requirement on or submission of defective certification against forum shopping.
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> 2) As to verification, non-compliance therewith or a defect therein does not necessarily render the pleading fatally defective. The court may order its submission or correction or act on the pleading if the attending circumstances are such that strict compliance with the Rule may be dispensed with in order that the ends of justice may be served thereby.
>
> 3) **Verification is deemed substantially complied with when one who has ample knowledge to swear to the truth of the allegations in the complaint or petition signs the verification, and when matters alleged in the petition have been made in good faith or are true and correct.**
>
> . . .

Altres draws a firm line between a defective verification, which the Court may excuse, order corrected, or act upon notwithstanding, and a defective or absent certification against forum shopping, which is treated more strictly and is "generally not curable by its subsequent submission or correction" absent substantial compliance or special circumstances. The defect here was never in the certification against forum shopping proper. The defect was confined to the verification's attestation clause, a defect *Altres* itself instructs the Court may cure by ordering correction, exactly as the Resolution dated 16 January 2026 did.

Section 2 of Rule 1 of the Revised Rules of the Court of Tax Appeals (**RRCTA**) is equally unambiguous on this point:

> . . .
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> Section 2. *Liberal Construction.* – The Rules shall be liberally construed in order to promote their objective of securing a just,

speedy, and inexpensive determination of every action and proceeding before the Court.

. . .

Liberal construction is not a license to excuse deliberate non-compliance. It is a command that, where the choice lies between resolving a case on the merits and foreclosing it on a technicality that has since been remedied, the former is to be preferred. In *Arnold Ginete, et al. v. Hon. Court of Appeals, et al.*[12] (**Ginete**), the Supreme Court held that "the rules of procedure should be viewed as mere tools designed to facilitate the attainment of justice," and that their "strict and rigid application, which would result in technicalities that tend to frustrate rather than promote substantial justice, must always be eschewed." *Ginete* distilled the inquiry into five factors: (**1**) the existence of special or compelling circumstances; (**2**) the merits of the case; (**3**) whether the cause is entirely attributable to the fault or negligence of the party seeking relief; (**4**) the absence of any showing that the relief sought is merely frivolous or dilatory; and (**5**) the absence of unjust prejudice to the other party. Each factor is satisfied here.

First, on the existence of compelling circumstances: counsel has represented, under oath, that petitioner is financially incapable of refiling the Petition and paying anew the docket fees of ₱87,675.50. A dismissal without prejudice is procedurally harmless only where the party retains the practical ability to refile. Where that ability is genuinely absent, a nominally non-prejudicial dismissal risks operating, in substance, as a final and irreversible bar. That risk bears directly on petitioner's statutory right to seek judicial review of the assessment before this Court, a right conferred by Section 7[13] of Republic Act (**RA**) No. 1125,[14] as amended by RA 9282,[15] and one this Court should be reluctant to extinguish on account of a procedural deficiency that no longer exists.

Second, on the merits of the underlying case: nothing in the record at this stage suggests the petition is patently without merit, and the CIR has not yet been called upon to answer it.

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12 G.R. No. 127596, 24 September 1998.

13 Sec. 7. *Jurisdiction.*

14 AN ACT CREATING THE COURT OF TAX APPEALS.

15 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

Third, on attribution of fault: the record does not show mere self-serving assurance of good faith. It shows documented, substantial compliance with four (4) of the five (5) items directed in the Resolution dated 16 January 2026, achieved through four (4) separate filings over six (6) weeks. The single remaining lapse — item (3), the Verification — was not the product of neglect or indifference. A corrected Verification was, in fact, prepared, and the failure lay only in its mislabeling, attached through inadvertence to the wrong pleading. This does not show a profile of a litigant resisting or evading compliance, but rather one that substantially complied and faltered only at the final, mechanical step. Counsel has candidly acknowledged the error, rather than attempting to minimize it. In *Paz Reyes Aguam v. Court of Appeals and Bonifacio Ronsayro*,[16] the Supreme Court held that "lapses in the literal observance of a rule of procedure will be overlooked when they arose from an honest mistake" and did not prejudice the adverse party. That principle applies here.

Fourth, on frivolity or delay: the four (4) submissions filed in response to the 16 January 2026 directive — three (3) of which are shown to have advanced items (1), (2), (4), and (5) toward compliance — are themselves inconsistent with any intent to delay. A litigant bent on delay does not steadily comply with a five-item directive and fall short on only one; more often, it does not comply at all. Here, there is no indication that the Omnibus Motion, or the underlying petition, was interposed merely to harass or to delay collection of the deficiency assessment. On the contrary, the paid docket fee and the corrected Verification now on record are consistent with a genuine intent to have the assessment resolved on the merits.

Fifth, and finally, on prejudice: no responsive pleading has been filed, and the CIR — who has not yet answered the petition — loses no defense, evidence, or opportunity by the reinstatement of the case. Reconsideration restores the status *quo ante* the April 23 dismissal; it prejudices no one.

This ruling should not be mistaken for approval of how the defect was handled. It is not. But where, as here, all five (5) factors converge, and the Rules themselves already qualify a Section 3, Rule 17 dismissal as one without prejudice for precisely this kind of curable defect, reconsideration is compelled — not merely permitted — by the law and the equities alike.

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[16] G.R. No. 137672, 31 May 2000.

ii. THE AMENDED PETITION FOR REVIEW IS ADMITTED.

The motion to admit the Amended Petition rests on independent and firmer ground — an unqualified procedural right. Section 2, Rule 10 of the RCP, as amended, provides:

> . . .
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> Section 2. *Amendments as a matter of right.* — A party may amend his pleading once as a matter of right at any time before a responsive pleading is served or, in the case of a reply, at any time within ten (10) calendar days after it is served.
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> . . .

No responsive pleading has been filed in this case; the CIR has not yet answered. Petitioner's right to amend its pleading once, as a matter of right, is accordingly not a matter of judicial grace to be weighed, but a right to be recognized.

Beyond that unqualified right, the Amended Petition accomplishes precisely what the Court's 16 January 2026 directive required: it attaches a Verification and Certification Against Forum Shopping that, on its face, conforms to the attestations mandated by Section 4, Rule 7 of the RCP, as amended. **The defect that produced the April 23 dismissal no longer exists. The case is to proceed on its merits.**

iii. ADMONITION

This disposition should not be read as condoning non-compliance with procedural requirements. By Resolution dated 16 January 2026, the Court granted petitioner ten (10) calendar days to comply with five (5) specific requirements. Four (4) of the five (5) requirements were substantially addressed in counsel's subsequent filings. The fifth — the corrected Verification — had been prepared, but was attached to the wrong pleading and remained uncorrected for more than three (3) months, until the petition was dismissed.

That omission cannot be lightly disregarded. Compliance with a court order is not achieved in installments, nor may counsel assume that partial compliance suffices where the directive is plain and complete. Counsel bears the responsibility of ensuring not only that the required correction is made, but that it is properly filed and brought to the Court's attention. As the Supreme Court has repeatedly stressed, the application of procedural rules must be upheld, and relaxation thereof is the exception, not the rule.[17]

Petitioner's counsel, Atty. Trixia Theresa Reyes-Pilapil, is, thus, **ADMONISHED** to exercise greater diligence and care in future compliance with the Court's directives. Any further procedural lapse in this proceeding shall not be met with the same latitude.

WHEREFORE, premises considered, petitioner Geoscience Technologies, Inc.'s "Omnibus Motion for Reconsideration and to Admit Amended Petition for Review with Motion to Suspend Collection of Taxes" is **GRANTED**. The Resolution dated 23 April 2026 is **RECONSIDERED** and **SET ASIDE**. The "Amended Petition for Review with Motion to Suspend Collection of Taxes," together with the corrected Verification and Certification Against Forum Shopping, is **ADMITTED**. The instant case is **REINSTATED**.

Accordingly, the Court hereby resolves to:

1. **DIRECT** the Clerk of Court to issue Summons to respondent Commissioner of Internal Revenue;

2. **NOTE** petitioner's Motion to Suspend Collection of Taxes incorporated in the Amended Petition for Review;

3. **GRANT** respondent a period of **FIVE (5) DAYS** from notice within which to file comment or opposition to petitioner's Motion;

4. **SET** the hearing on petitioner's Motion to Suspend Collection of Taxes on **13 August 2026** at **1:30 p.m.**;

5. **DIRECT** the parties to submit the respective judicial affidavits of their intended witness/es at least **FIVE (5) DAYS** before the hearing;

6. **DIRECT** petitioner to bring the original of the documentary evidence it intends to present at the hearing in support of its Motion to Suspend Collection of Taxes; and

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[17] See *Edita A. De Leon, et al. v. The Manufacturers Life Insurance Company (Phils.) Inc., et al.*, G.R. No. 243733, 12 January 2021.

7. **ADMONISH** Atty. Trixia Theresa Reyes-Pilapil to exercise greater diligence and care in the handling of petitioner's case.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice