REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

CITY OF DAVAO and HON. BELLA LINDA N. TANJILI, in her official capacity as the City Treasurer of Davao City,	**CTA *EB* NO. 2683** *(CTA AC No. 233)*
Petitioners,	Present: **DEL ROSARIO, P.J.,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,**
-versus-	**REYES-FAJARDO,** **CUI-DAVID,** **FERRER-FLORES,** **ANGELES,** *JJ.*
YAMAHA MOTOR PHILIPPINES, INC., *Respondent.*	Promulgated: JAN 09 2024 4:30 pm

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RESOLUTION

On 13 July 2023, the Court issued a Resolution[1] ordering petitioners to file (a) an amended Special Power of Attorney ("SPA"); (b) original or certified true copies of the Decision and Resolution assailed by their Petition for Review,[2] filed via registered mail on 30 August 2022, and Amended Petition for Review,[3] filed via registered mail on 15 December 2022; and (c) their comment to respondent's Motion for Reconsideration,[4] filed via registered mail on 17 November 2022, all within five (5) days from notice. Petitioners received this Resolution on 15 August 2023,[5] giving them until 20 August 2023 within which to comply.

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1 Records, pp. 288-289.
2 *Id.*, pp. 1-15.
3 *Id.*, pp. 232-247.
4 *Id.*, pp. 220-228.
5 *See* Notice of Resolution, dated 13 July 2023, *id.*, p. 287.

However, on 10 October 2023, this Court's Judicial Records Division issued a Records Verification[6] stating that petitioners had failed to comply with the 13 July 2023 Resolution.

Petitioners' failure to submit the required documents does not only constitute a failure to comply with this Court's orders: it is also a failure to comply with the procedural rules governing the filing of a Petition for Review before the Court of Tax Appeals *En Banc*. Their lack of a proper SPA violates ***Sec. 4, Rule 7 of the 1997 Rules of Court, as amended***, which requires initiatory pleadings to include the authorization of a party's counsel to act on its behalf. Meanwhile, their submission of mere photocopies of the assailed Decision and Resolution disobeys ***Sec. 2 Rule 6 of the Revised Rules of the Court of Tax Appeals, as amended***, which requires "clearly legible duplicate [originals] or certified true [copies]" of the assailed issuances to be attached to a Petition for Review.

Given the above, petitioners' case must be dismissed.

WHEREFORE, the instant Petition for Review, filed via registered mail on 30 August 2022, and the Amended Petition for Review, filed via registered mail on 15 December 2022, are hereby **DISMISSED**.

In light of the foregoing dismissal, respondent's Motion for Reconsideration [Re: Resolution dated 26 October 2022], filed via registered mail on 17 November 2022, is hereby deemed **MOOT** and **ACADEMIC**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

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6 *Id.*

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice