

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

**THIRD DIVISION**

**VEREDIUM ENERGY VENTURES, INC.**  
Petitioner,

**CTA CASE NO. 8706**

**-versus-**

**Members:**

**BAUTISTA, Chairperson;  
FABON-VICTORINO, and  
RINGPIS-LIBAN, JJ.**

**COMMISSIONER OF INTERNAL  
REVENUE,**

Respondent.

**Promulgated:**

SEP 26 2013

*ABFurnard 9:38 a.m.*

X-----X

**RESOLUTION**

On September 6, 2013, petitioner filed a Petition for Review against the Commissioner of Internal Revenue, praying that after hearing, judgment be rendered ordering the cancellation and withdrawal of the Final Assessment Notice issued on September 21, 2012 by respondent for petitioner's deficiency income tax for the taxable year 2007 as well as the cancellation and withdrawal of respondent's Final Decision dated July 30, 2013 insofar as the aforesaid alleged deficiency taxes are concerned.

After a careful perusal of the petition, the court notes that the Petition for Review lacks verification and certification against non-forum shopping. Also, no secretary's certificate was attached to the petition.

Section 2, Rule 6 of the 2005 revised Rules of the Court of Tax Appeals, as Amended, provides:

***Section 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 reasons 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. (*emphasis supplied*)

Section 3 of Rule 46 of the Rules of Court provides:

***Section 3. Contents and filing of petition; effect of non-compliance with requirements.*** –

X x x.

The petitioner shall also submit together with the petition a sworn certification that he has theretofore commenced any other action involving the same issues in the Supreme Court, the Court of Appeals or different divisions thereof, or any other tribunal or agency; if there is such other action or proceeding, he must state the status of the same, and if he should thereafter learn that a similar action or proceedings has been filed or is pending before the Supreme Court, the Court of Appeals, or different divisions thereof, or any other tribunal or agency, he undertakes to promptly inform the aforesaid courts and other tribunal or agency within five (5) days therefrom.

X x x.

**The failure of the petitioner to comply with any of the foregoing requirements shall be sufficient**

**ground for the dismissal of the petition.** *(emphasis supplied)*

In addition, Sections 4 and 5 of Rule 7 of the Rules of Court provides:

***Section 4. Verification.*** – Except when otherwise specifically required by law or rule, pleadings need not be under oath, verified or accompanied by affidavit.

A pleading is verified by an affidavit that the affiant has read the pleading and that the allegations therein are true and correct of his personal knowledge or based on authentic records.

**A pleading required to be verified** which contains a verification based on “information and belief” or upon knowledge, information and belief”, **or lacks a proper verification, shall be treated as an unsigned pleading.**

***Section 5. Certification against forum shopping.*** – The plaintiff or principal party shall certify under oath in the complaint or other initiatory pleading asserting a claim for relief, or in a sworn certification annexed thereto and simultaneously filed therewith: a) that he has not theretofore commenced any action or filed any claim involving the same issues in any court, tribunal or quasi-judicial agency and, to the best of his knowledge, no such other action or claim is pending therein; b) if there is such other pending action or claim, a complete statement of the present status thereof; and c) if he should thereafter learn that the same or similar action or claim has been filed or is pending, he shall report that fact within five (5) days therefrom to the court wherein his aforesaid complaint or initiatory pleading has been filed.

**Failure to comply with the foregoing requirements shall not be curable by mere amendment of the complaint or other initiatory pleading but shall be cause for the dismissal of the case without prejudice, unless otherwise provided,**

**upon motion and after hearing. X x x.** *(emphasis supplied)*

Applying the foregoing provisions, this Court has no option but to dismiss outright the petition. Being an initiatory pleading, the petition requires verification, and there being none it shall be treated as an unsigned pleading. The lack of certification against forum shopping on the other hand, is a defect that is not curable by amendment of the petition.

**WHEREFORE, the instant petition is hereby  
DISMISSED without prejudice.**

**SO ORDERED.**

  
**LOVELL R. BAUTISTA**  
Associate Justice

  
**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice