

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

EN BANC

**THE CITY OF MANILA,
LIBERTY M. TOLEDO**, in her
capacity as **THE TREASURER OF
MANILA** and **GABRIEL ESPINO**,
in his capacity as **RESIDENT
AUDITOR OF MANILA**, and the
CITY COUNCIL OF MANILA,
Petitioners,

C.T.A. EB No. 278
(C.T.A. AC No. 11)

-versus-

Present:
Acosta, *Presiding Justice*,
Castañeda, Jr.,
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, *JJ.*

**INTERNATIONAL CONTAINER
TERMINAL SERVICES INC.,**
Respondent.

Promulgated:

JUN 06 2007



X- - - - -X

RESOLUTION

After a perusal of the instant petition for review, the Court en banc finds that the same suffers from the following procedural flaws: the petition is not verified and does not contain a certification against forum shopping, in violation of Section 4, Rule 7, in relation to Sections 5 and 6, Rule 43 of the Rules of Court, respectively, to wit:



"Sec. 4. Verification. – x x x

x x x

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, Rule 43 reads:

"Sec. 5. How appeal taken. – Appeal shall be taken by filing a **verified petition for review** in seven (7) legible copies with the Court of Appeals, with proof of service of a copy thereof on the adverse party and on the court or agency a quo. x x x"

And Section 6, Rule 43 provides:

Sec. 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 petitioner or respondents; (b) contain a concise statement of 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 the 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. X x x."

(emphasis supplied)

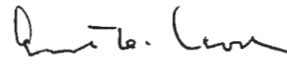
The same Rule provides that failure to comply with the above requirements shall be sufficient ground for the dismissal of the petition (Section 7, Rule 43 of the Rules of Court).

Needless to state, the foregoing procedural defects warrant an outright dismissal of the petition.



WHEREFORE, the instant Petition for Review is hereby **DENIED DUE COURSE** and accordingly **DISMISSED**.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice