REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

ARNOLD L. YAP,
Petitioner,

-*versus*-

BUREAU OF INTERNAL REVENUE, Revenue District No. 112, Tagum City, Davao del Norte,
Respondent.

CTA Case No. UDK-SP 047

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

SEP 26 2024
11:18 a.m.

x- x

RESOLUTION

On July 2, 2024, this Court received a *Letter dated June 26, 2024* filed by Mr. Arnold L. Yap. A perusal of the letter reveals that Mr. Yap is disputing the assessment of the Bureau of Internal Revenue (BIR) in the Final Decision on Disputed Assessment dated May 30, 2024 for deficiency Value Added Tax (VAT) and Income Tax (IT) and for payment of compromise penalty. An appeal from the decision of the Commissioner of Internal Revenue is taken to the Court of Tax Appeals (CTA) by filing a petition for review.[1] The letter, however, fails to comply with the form and contents required in a petition for review, as prescribed by the Revised Rules of the Court of Tax Appeals (RRCTA), *viz*:

> SEC. 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 5, Rule 7 of the 2019 Amendments to the Rules of Civil Procedure][2]

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[1] Section 4(a), Rule 8, Revised Rules of the Court of Tax Appeals
[2] CTA En Banc Resolution No. 9-2020

The letter does not contain a concise statement of facts nor a summary of the issues involved. There is no discussion of the reasons or legal basis for the review of the challenged decision.

The letter likewise did not include a certification against forum shopping, a requirement under Section 5, Rule 7 of the 2019 Amendments to the Rules of Civil Procedure, as adopted by the Court in *En Banc* Resolution No. 9-2020, which reads as follows:

> 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 or she 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 or her 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 or she should thereafter learn that the same or similar action or claim has been filed or is pending, he or she shall report that fact within five (5) calendar days therefrom to the court wherein his or her aforesaid complaint or initiatory pleading has been filed
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> … … …
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> **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. The submission of a false certification or non-compliance with any of the undertakings therein shall constitute indirect contempt of court, without prejudice to the corresponding administrative and criminal actions.
> … … … (Emphasis supplied)

Moreover, records reveal that Mr. Yap filed his letter without the corresponding docket fees.[3] CTA Administrative Matter No. 23-11-2015 provides that the Court may dismiss a petition for review filed without payment of docket and other lawful fees.

[3] Summary of Fees Paid dated July 2, 2024.

WHEREFORE, petitioner's *Letter dated June 26 2024* filed by Mr. Arnold L. Yap, which *in esse* disputes the assessment by the Bureau of Internal Revenue of deficient Value Added Tax and Income Tax, is hereby **DISMISSED WITHOUT PREJUDICE** for being insufficient in form and substance and for non-payment of the required docket fees, which is both mandatory and jurisdictional.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice