REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

VICTORIAS AGRICULTURAL DISTRICT MULTI-PURPOSE COOPERATIVE, Petitioner,	**CTA EB No. 2380** (CTA Case No. 9828)
	Present:
- versus -	**DEL ROSARIO,** *PJ*, **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** and **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, BIR REGIONAL DIRECTOR, REGION 12, BACOLOD CITY, Respondents.	**Promulgated:** APR 08 2022 1:50 p.m.

x---x

RESOLUTION

On July 17, 2020, petitioner filed the instant *Petition for Review*[1] assailing the Resolution dated May 27, 2020 and Order dated November 14, 2019, rendered by the First Division of this Court in CTA Case No. 9828 entitled "*Victorias Agricultural District Multi-Purpose Cooperative, Petitioner, vs. Commissioner of Internal Revenue, BIR Regional Director, Region 12, Bacolod City, Respondent*".

In the Resolution[2] dated January 5, 2021, the Court directed petitioner to pay the full amount of the legal/docket fees due and to submit the following:

1. additional nine (9) copies of the *Petition for Review*;

---

[1] EB Docket, pp. 1 to 6.
[2] EB Docket, pp. 37 to 42.

2. compliant *Verification*;
3. *Secretary's Affidavit* executed by petitioner's Corporate Secretary, Danilo Pedrosa, as proof of authority of Raoul Q. Flores to sign the Verification and Certification against Forum Shopping;
4. Duplicate originals of the *Resolution* and *Order* appealed from; and
5. Registry receipt and Affidavit of Service as proof that respondent was served with a copy of the *Petition for Review.*

On March 4, 2021, petitioner filed its *Compliance*[3] stating that it had already paid the required docket fee as shown in the *Payment Order Form*[4] and copies of official receipts[5]; and submitting additional documents. However, upon review, it was noted that the copies of the assailed Resolution[6] dated May 27, 2020 and Order[7] dated November 14, 2019 submitted by petitioner are mere photocopies and not the original or certified true copies thereof.

Thus, in the Resolution[8] dated June 24, 2021, the Court directed petitioner to submit the original or certified true copies of the Resolution dated May 27, 2020 and Order dated November 14, 2019, within ten (10) days from notice.

On November 2, 2021, a *Records Verification*[9] was issued by the Judicial Records Division stating that no return card was received by the Court relative to the Resolution dated June 24, 2021, addressed to petitioner's counsel, Atty. Jerry F. Bantilan.

On November 9, 2021 and January 5, 2022, Court *En Banc* Clerk of Court, Atty. Danilo B. Fernando, wrote the Postmasters of Quezon City Central Post Office and Bacolod City Post Office, respectively, requiring them to inform the Court as to exact date when Registered Mail No. RE 438 629 729 ZZ, posted at Quezon City Central Post Office on July 12, 2021, and addressed to Atty. Jerry F. Bantilan, Accounting & Law Office, Door 6, JS Bldg. II, Rizal & Lacson Sts. Bacolod City, was delivered to and received by said addressee.[10]

---

[3] EB Docket, pp. 49 to 50.
[4] EB Docket, p. 47.
[5] EB Docket, p. 48.
[6] EB Docket, pp. 58 to 60.
[7] EB Docket, pp. 66 to 67.
[8] EB Docket, pp. 94 to 96.
[9] EB Docket, p. 97.
[10] EB Docket, p. 98; EB Docket, p. 101

On March 7, 2022, the Court received a *Certification*[11] dated January 28, 2022, issued by Rinald S. Rosadia, City Postmaster at Bacolod City Post Office stating that Registered Mail No. RE 438 629 729 ZZ, addressed to Atty. Jerry F. Bantilan, Accounting and Law Office, was delivered by Letter Carrier Roy Monteverde and received by Tisha Pedrosa on August 9, 2021.

Thereafter, on March 11, 2022, the Judicial Records Division issued a *Records Verification*[12] stating that petitioner failed to submit the certified true copies of the assailed Resolution dated May 27, 2020 and Order dated November 14, 2019.

Hence, this Resolution.

Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA), provides that a clearly legible duplicate **original or certified true copy** of the decision appealed from shall be attached to the petition, to wit:

> **"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 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.)

Further, Section 4(b), Rule 8 of the RRCTA provides that an appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court *En Banc* by filing a verified petition for review as provided in Rule 43 of the Rules of Court. Relative thereto, Sections 6 and 7 of Rule 43 of the Revised Rules of Court state as follows:

"**Rule 43**
APPEALS FROM THE COURT OF TAX APPEALS AND QUASI-JUDICIAL AGENCIES TO THE COURT OF APPEALS

---

[11] EB Docket, p. 103.
[12] EB Docket, p. 105.

xxx xxx xxx

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 petitioners or respondents; (b) contain a concise statement of the 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 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. The petition shall state the specific material dates showing that it was filed within the period fixed herein."

SEC. 7. *Effect of failure to comply with requirements.*- **The failure of petitioner to comply with any of the foregoing requirements regarding** the payment of docket and other lawful fees, the deposit for costs, proof of service of the petition, **and the contents of and the documents which should accompany the petition shall be sufficient ground for the dismissal thereof."** (Emphasis supplied.)

Based on the above provisions, a clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition; and that non-compliance with such mandatory requirement is sufficient ground to dismiss the petition.

In *Philippine National Bank vs. Commissioner of Internal Revenue*[13], the Supreme Court reiterated the mandatory character of attaching duplicate originals or certified true copies of the assailed decision to a petition for review.

Accordingly, petitioner's failure to submit the certified true copies of the assailed Resolution dated May 27, 2020 and Order dated November 14, 2019 rendered by the First Division of this Court in CTA Case No. 9828, despite the opportunity to do so, warrants the outright dismissal of the present petition.

---

[13] G.R. No. 172458, December 14, 2011.

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* filed by Victorias Agricultural District Multi-Purpose Cooperative is hereby **DISMISSED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

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