



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

FIRST DIVISION

CTA AC NO. 374

**FIRST OCEANIC PROPERTY
MANAGEMENT INC.,**

Petitioner,

- versus -

NOTICE OF RESOLUTION

**TAGUIG CITY, and ATTY. J.
VOLTAIRE L. ENRIQUEZ in his
capacity as CITY TREASURER of
TAGUIG CITY,**

Respondent.

To:

CITY OF TAGUIG
Office of the City Mayor
Taguig City Hall, Gen. Luna Street
Tuktukan, 1630 Taguig

ATTY. J. VOLTAIRE L. ENRIQUEZ
City Treasurer
Office of the City Treasurer
Taguig City Hall, Gen. Luna Street
Tuktukan, 1630 Taguig

TAGUIG CITY LEGAL OFFICE
Thru: ATTY. WARREN D. SAN JOSE
(Counsel for the Respondents)
City of Taguig, 4/F, Taguig City Hall
Gen. Luna Street, Tuktukan
1630 Taguig

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(Counsel for the Petitioner)
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1604 Pasig City

OCAMPO & SURALVO LAW OFFICES
(Collaborating Counsel for the Petitioner)
Unit 602, Liberty Center Building
104 H.V. Dela Costa Street
Salcedo Village, Makati City

**REGIONAL TRIAL COURT
BRANCH 271 - TAGUIG CITY**
Hall of Justice Building
DPWH Compound, Gen. Santos Avenue
Upper Bicutan, Taguig

GREETINGS:

You are hereby notified by these presents that on **May 25, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 28, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

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

FIRST DIVISION

**FIRST
PROPERTY MANAGEMENT
INC.,**

OCEANIC
Petitioner,

CTA AC NO. 374

Members:

- versus -

RINGPIS-LIBAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, JJ.

**TAGUIG CITY, and ATTY. J.
VOLTAIRE L. ENRIQUEZ in
his capacity as CITY
TREASURER of TAGUIG
CITY,**

Promulgated:

Respondent.

MAY 25 2026 ; 4:00PM

X -----X

RESOLUTION

On August 15, 2025, petitioner filed a *Petition for Review* appealing the *Decision* dated February 28, 2025 and *Resolution* dated May 23, 2025, both promulgated by the Regional Trial Court (RTC) of Taguig, Branch 271 in Civil Case No. 823-TG.

The Court observed that the said *Petition for Review* was not verified and did not contain a certification against forum shopping, as required under Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA), in relation to Sections 4 and 5, Rule 7 and Section 2, Rule 42 of the Revised Rules of Court (RROC).

The Court also observed that petitioner did not attach to its *Petition* a clearly legible duplicate original or certified true copy of the decision appealed from, as likewise required by the afore-cited rules.

However, instead of dismissing the case, the Court gave petitioner an opportunity to comply with the said rules through the Minute Resolution dated February 26, 2026.

On March 9, 2026, petitioner filed its *Compliance*, submitting therewith: **(1) *Verification and Certification Against Forum Shopping*** dated March 6, 2026; and **(2)** certified true copy of the *Decision* dated February 28, 2025.

A perusal of petitioner's submissions shows that the same are **still insufficient** to comply with Section 2, Rule 6 of the RRCTA, and Sections 4 and 5, Rule 7 and Sections 2 and 3, Rule 42 of the RROC.

Section 2, Rule 6 of the RRCTA provides, 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.

Relatedly, Sections 4 and 5, Rule 7 of the RROC states, viz.:

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

A pleading is verified by an affidavit of an affiant duly authorized to sign said verification. **The authorization of the affiant to act on behalf of a party, whether in the form of a secretary's certificate or a special power of attorney, should be attached to the pleading,** and shall allege the following attestations:

- (a) The allegations in the pleading are true and correct based on his personal knowledge, or based on authentic documents;
- (b) The pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and
- (c) The factual allegations therein have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.

xxx

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) calendar days therefrom to the court wherein his aforesaid complaint or initiatory pleading has been filed.

The authorization of the affiant to act on behalf of a party, whether in the form of a secretary's certificate or a special power of attorney, should be attached to the pleading.

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 xxx xxx xxx

(Emphasis supplied)

Sections 2 and 3, Rule 42 of the RROC likewise states:

Section 2. Form and contents. — The petition shall be filed in seven (7) legible copies, with the original copy intended for the court being indicated as such by the petitioner, and shall (a) state the full names of the parties to the case, without impleading the lower courts or judges thereof either as petitioners or respondents; (b) indicate the specific material dates showing that it was filed on time; (c) set forth concisely a statement of the matters involved, the issues raised, the specification of errors of fact or law, or both, allegedly committed by the Regional Trial Court, and the reasons or arguments relied upon for the allowance of the appeal; (d) be accompanied by clearly legible duplicate originals or true copies of the judgments or final orders of both lower courts, certified correct by the clerk of court of the Regional Trial Court, the requisite number of plain copies thereof and of the pleadings and other material portions of the record as would support the allegations of the petition.

The petitioner shall also submit together with the petition a certification under oath that he has not 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 proceeding 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 thereof within five (5) days therefrom.

Section 3. Effect of failure to comply with requirements. — **The failure of the petitioner to comply with any of the foregoing requirements** regarding the payment of the 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*)

As can be gleaned from the above-cited rules, the verification and certification against forum shopping must be attached to and submitted together with the Petition for Review, together with the written authority of the affiant to sign the same and to act on behalf of the party. Failure to comply with the foregoing requirements shall be sufficient ground for the dismissal of the case.

In *Ingles v. Estrada*,¹ the Supreme Court declared that both verification and certification against forum shopping are concurring requirements with distinct purposes. The purpose of verification is to secure an assurance that the allegations in the pleading are true and correct and not the product of the imagination or a matter of speculation and that the pleading is filed in good faith; while the purpose of the rules on forum shopping is to promote and facilitate the orderly administration of justice.²

In *Altres v. Empleo*,³ the High Court also made a distinction between non-compliance with the requirement on verification, and non-compliance with the requirement on certification against forum shopping. As to verification, non-compliance therewith or a defect therein does not necessarily render the pleading fatally defective. The court may order its submission or correction or act on the pleading if the attending circumstances are such that strict compliance with the Rule may be dispensed with in order that the ends of justice may be served thereby. However, as to certification against forum shopping, non-compliance therewith or a defect therein is generally not curable by its subsequent submission or correction thereof, unless there is a need to relax the Rule on the ground of "substantial compliance" or presence of "special circumstances or compelling reasons".⁴

In this case, while page four (4) of the *Petition for Review* mentions that "10. The 15 August 2025 *Verification and Certificate Against Forum Shopping* is attached to this *Petition for Review* as Annex C", **the said Petition has, in fact, no attached annexes.** Further, the belatedly submitted *Verification and Certificate Against Forum Shopping* is **dated and was notarized on March 6, 2026, or more than six (6) months after the filing of the Petition for Review on August 15, 2025.**

¹ G.R. Nos. 141809, 147186 & 173641, April 8, 2013.

² *Torres v. Republic*, G.R. No. 247490, March 2, 2022.

³ G.R. No. 180986, December 10, 2008.

⁴ *Id.*

In view of petitioner's failure to present the proper verification and certification against forum shopping attached to its *Petition for Review*, and considering that petitioner has not offered any justifiable reason for such blatant disregard of the well-established rules on verification and certification against forum shopping, We are constrained to dismiss the instant *Petition*, in accordance with prevailing rules and jurisprudence.

ACCORDINGLY, for these reasons, the instant *Petition for Review* is **DISMISSED**.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN

Associate Justice

(On leave)

MARIAN IVY F. REYES-FAJARDO

Associate Justice



HENRY S. ANGELES
Associate Justice