REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 2804** (CTA Case No. 10288)
	Present:
-*versus*-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
FORD GROUP PHILIPPINES, INC., *Respondent.*	Promulgated: MAY 02 2024 3:50 p.m.

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RESOLUTION

On February 07, 2024, the Court required petitioner to explain why the Petition for Review should not be dismissed and to address the observed deficiencies in the Petitions for Review filed personally on November 3, 2023 and through electronic mail on October 31, 2023.

On February 19, 2024, petitioner filed a *Manifestation with Profuse Apologies* explaining that petitioner's counsel was of the honest belief that she properly filed through electronic mail the instant Petition for Review with proper signatures, explanation, verification and certification of non-forum shopping, and with scanned copies of the assailed decision and resolution. Petitioner further states that the filing of the unsigned Petition for Review via electronic mail was due to inadvertence that may be attributed to the inordinate volume of work besetting petitioner's counsel, together with preparation of other equally important pleadings and attendance at hearings.

Petitioner further prays that the Court admit the Petition for Review together with the Compliance dated November 3, 2023, so that judgment may be rendered on the merits of the case and not on mere technicalities.

The Court finds petitioner's explanation insufficient to warrant the relaxation of the rules.

On March 14, 2023, Court of Tax Appeals (CTA) *En Banc Resolution No. 3-2023* was issued, allowing the filing of pleadings, motions or other court submissions by email and providing guidelines therefor.

On April 11, 2023, the Supreme Court *En Banc* issued *Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Being Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule,*[1] governing the electronic transmittal of copies in PDF of pleadings and other court submissions before all lower courts, including the CTA. The said *Guidelines* were published on August 13, 2023 and became effective on August 27, 2023. Its application shall be mandatory by April 5, 2024.[2]

The *Guidelines* specifically state:

> 5. ***Electronic file format***. – The PDF copy of the primary pleading or court submission must be separated from the electronic copies in PDF of any accompanying additional documents, each of which must be contained in their own PDF files.
>
> xxx
>
> If the primary manner of filing is through electronic transmission, the form and substance of the contents of the PDF copy, as first filed, shall be controlling. xxx (*underscoring supplied*)

Thus, petitioner was well aware of the requirements for electronic filing, when the instant *Petition for Review* was filed via email on October 31, 2023. To recall, petitioner's period to file the *Petition for Review* was extended up to October 28, 2023, which was a Saturday, and October 30, 2023 was declared a special non-working day.

A perusal of the *Petition for Review*, filed through email, shows that said *Petition for Review* is unsigned, without Verification and Certification of Non-Forum Shopping, and without scanned copies of the assailed Decision or Resolution.

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[1] A.M. Nos. 10-3-7-SC and 11-9-4-SC, April 11, 2023.
[2] *Ibid.*, Clause 11.

Section 3, Rule 7 of the 2019 Amendments to the 1997 Rules of Civil Procedure[3] requires that every pleading must be signed by the party or counsel representing said party. Further, a pleading that lacks the required verification shall be treated as an unsigned pleading,[4] and, the failure to comply with the requirements of certification against forum shopping shall not be curable by mere amendment, but shall be cause for the dismissal of the case.[5]

Based on the foregoing, the unsigned *Petition for Review*, without Verification and Certification of Non-Forum Shopping, and, without the required attachments, was not validly filed.

Having chosen to file his *Petition for Review* through email as the primary manner of filing, the attached PDF copy of the *Petition for Review* is controlling. Petitioner's subsequent *Compliance* on November 3, 2023, submitting the paper copies of the *Petition of Review*, with the signature and required attachments, does not correct the invalid filing through email, precisely because the PDF copy filed via email is controlling.

Neither can this Court consider the filing of the paper copies on November 3, 2023 as the filing date of petitioner's appeal, since by that time, the period to appeal has already lapsed.

As often stated, the right to appeal is not a constitutional right but a mere statutory privilege, anyone who seeks to invoke such privilege must comply with the applicable rules; otherwise, the right to appeal is forfeited.[6]

WHEREFORE, the instant *Petition for Review* is **DISMISSED** for being improperly and untimely filed.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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[3] A.M. No. 19-10-20-SC, as adopted by the Court of Tax Appeals in *En Banc* Resolution No. 9-2020.
[4] Section 4, Rule 7, 2019 Amendments to the 1997 Rules of Civil Procedure.
[5] Section 5, Rule 7, 2019 Amendments to the 1997 Rules of Civil Procedure.
[6] *Agravante v. Commission on Elections, et al.*, G.R. No. 264029, August 8, 2023.

Ma. Belen M. Ringpis-Liban
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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice