REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

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CALIX IMPORT AND EXPORT CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF CUSTOMS,
Respondent.

CTA Case No. 10389

Members:

UY, *Chairperson,*
RINGPIS-LIBAN, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

JAN 25 2021
3:24 p.m.

x - x

RESOLUTION

In the Resolution dated November 17, 2020, the following observations were made by the Court relative to the instant Petition for Review filed on October 29, 2020, and its attachment thereto, for petitioner's appropriate action, to wit:

> 1) the Petition for Review filed by petitioner on October 29, 2020 is not compliant with the provisions of Section 6, Rule 7 of A.M. No. 19-10-20-SC or the 2019 Proposed Amendments to the 1997 Rules of Civil Procedure pursuant to the Court of Tax Appeals *En Banc* Resolution No. 9-2020. To be specific, the Petition for Review lacked the names of witnesses who will be presented to prove a party's claim or defense; and a summary of the witnesses' intended testimonies, and their judicial affidavits;
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> 2) the attached Verification and Certification of Non-Forum Shopping to the Petition for Review is not compliant with

the provisions of Section 4, Rule 7 of the same rule. The subject Verification lacked the following attestations:

(a) The Petition for Review is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and

(b) The factual allegations therein have evidentiary support, or if specially so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.

3) the Secretary's Certificate and Board Resolution both dated October 23, 2020, that stated a supposed board resolution was allegedly adopted and approved during the special meeting of the board of directors. However, it appears that the said secretary certificate and board resolution mentions Court of Appeals and not the <u>Court of Tax Appeals</u> as one of the venues to cause the filing of a Petition for Review.

On January 5, 2021, the Court received a Records Verification Report issued by Records Officers Leocadia L. De Alday and Rosemarie R. Tera of this Court's Judicial Records Division, stating that petitioner failed to comply with the Resolution dated November 17, 2020.

Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals as regards "Pleadings filed with the Court", pertinently provides that the petition must be verified and must contain a certification against forum shopping as provided in Section 3, Rule 46 of the 1997 Rules of Civil Procedure.

As a corollary, Section 4, Rule 7 of A.M. No. 19-10-20-SC states that "*a pleading required to be verified that xxx lacks a proper verification, shall be treated as an unsigned pleading.*" A pleading lacking proper verification is to be treated as an unsigned pleading which produces no legal effect.[1]

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[1] *Vallacar Transit, Inc. vs. Jocelyn Catubig,* G.R No. 175512, May 30, 2011.

In case of non-compliance with the requirements pertaining to the content and filing of petitioner, Section 3, Rule 46 of the 1997 Rules of Civil Procedure provides as follows:

> "SEC. 3. *Contents and filing of petition; effect of non-compliance with requirements.* – xxx
>
> xxx xxx xxx
>
> The failure of the petitioner to comply with any of the foregoing requirements shall be sufficient ground for the dismissal of the petition."

In this case, petitioner failed to comply with the directives of the Court in the Resolution dated November 17, 2020. Thus, the petition was not properly verified. Since the petition lacked proper verification, it is treated as an unsigned pleading subject to dismissal.[2]

WHEREFORE, in light of the foregoing considerations, the instant Petition for Review is hereby **DISMISSED** without prejudice on procedural grounds.

SO ORDERED.

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[2] *San Pablo Manufacturing Corporation vs. Commissioner of Internal Revenue,* G.R. No. 147749, June 22, 2006.