

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

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REITOH COLD STORAGE INC., WE CTA EB NO. 2786  
LEAD GROUP HOLDINGS INC., (CTA Case No. 10420)

ELENCE MARINE AND INDUSTRIAL  
CORPORATION, MBPS CABLING  
CORPORATION, GARUDA  
CONSTRUCTION CORPORATION,  
BCP DERMATOLOGICAL  
CORPORATION, AUDIO VIDEO  
SOLUTIONS CORPORATION,  
DUNAMIS IMPORT-EXPORT PHILS.  
INC., ALEN V DRAGON  
CORPORATION, MEDEV MEDICAL  
DEVICES CORPORATION,  
CHRYSLIS CONSTRUCTION AND  
TRADING CORPORATION, PAPISS  
INC., ICON REEFER CORPORATION,  
JRT CONSTRUCTION AND TRADING  
CORPORATION, DATALINK  
SOLUTIONS TECHNOLOGY AND  
CONSULTANCY INC., ABBE  
TECHNOLOGY SOLUTIONS INC.,  
EXEQUIEL BALANLAY ADORA, KEN  
N RIE TRANSPORT INC., R2B2  
REALTY & DEVELOPMENT  
CORPORATION, G2K  
CORPORATION, MAXX ENERGIE  
VENTURES CORP. and  
POWERSOURCE PHILIPPINES, INC.,

*Petitioners,*

Present:

DEL ROSARIO, P.J.,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA,  
MODESTO-SAN PEDRO,  
REYES-FAJARDO,  
CUI-DAVID,  
FERRER-FLORES, and  
ANGELES, JJ.

*-versus-*

BUREAU OF INTERNAL REVENUE,  
*Respondent.*

Promulgated:

MAR 05 2024

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**RESOLUTION**

This resolves petitioners' *Motion for Reconsideration* filed on November 22, 2023 seeking reconsideration of the dismissal of this case in the Court's Resolution dated November 8, 2023

and praying for the admission of the attached Amended Verification and Certification of Non-Forum Shopping of the instant petition.

Petitioners aver that their representative had to talk with the fifteen (15) petitioners and because of their haste to meet the deadline for the filing of the instant petition, they filed the questioned Verification and Certification. Hence, they are submitting the compliant Verification and Certification of Non-Forum Shopping considering that eleven (11) of said petitioners expressed their desire to file a Petition for Review before this Court.

On the other hand, respondent, in its **Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated 21 November 2023)** filed on December 27, 2023, concurs with the Court's dismissal of the instant case for petitioners' failure to comply with the order of this court.

In *Lourdes C. Fernandez v. Norma Villegas, et al.*,<sup>1</sup> the Supreme Court provides the rules on defective or non-compliant verification and certification of non-forum shopping, to wit:

"The Court laid down the following guidelines with respect to non-compliance with the requirements on or submission of a defective verification and certification against forum shopping, viz.:

- 1) A distinction must be made between non-compliance with the requirement on or submission of defective verification, and non-compliance with the requirement on or submission of defective certification against forum shopping.
- 2) 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.
- 3) **Verification is deemed substantially complied with when one who has ample knowledge to swear to the truth of the allegations in the complaint or petition signs the verification, and when matters alleged in the**

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<sup>1</sup> G.R. No. 200191, August 20, 2014.

**petition have been made in good faith or are true and correct.**

- 4) As to certification against forum shopping, non-compliance therewith or a defect therein, unlike in verification, 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.”
- 5) **The certification against forum shopping must be signed by all the plaintiffs or petitioners in a case; otherwise, those who did not sign will be dropped as parties to the case. Under reasonable or justifiable circumstances, however, as when all the plaintiffs or petitioners share a common interest and invoke a common cause of action or defense, the signature of only one of them in the certification against forum shopping substantially complies with the Rule.**
- 6) Finally, the certification against forum shopping must be executed by the party-pleader, not by his counsel. If, however, for reasonable or justifiable reasons, the party-pleader is unable to sign, he must execute a Special Power of Attorney designating his counsel of record to sign on his behalf. *(Emphases supplied)*

It should be recalled that in the Court’s Resolution dated August 24, 2023, two (2) documents were required from the petitioners, namely: (1) compliant Verification and Certification of Non-Forum Shopping, and (2) the authorization of Gina Mandigma to represent and sign the same in behalf of the petitioners.

Even if this Court admitted said Amended Verification and Certification of Non-Forum Shopping, the required authorization of Gina Mandigma was still lacking. Hence, petitioners still failed to completely comply with the order of this Court.

However, in the paramount interest of ascertainment of truth and serving the ends of justice, the Court shall give petitioner another chance to comply with the said requirement.

**WHEREFORE**, premises considered, petitioners’ *Motion for Reconsideration* is hereby **PARTIALLY GRANTED** and its compliant Verification and Certification of Non-Forum Shopping is **ADMITTED**. Accordingly, petitioners are given a **NON-EXTENDIBLE PERIOD** of ten (10) days to submit the

**RESOLUTION**

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authorization of Gina Mandigma to represent and sign the Verification and Certification of Non-Forum Shopping in behalf of the petitioners.

**SO ORDERED.**

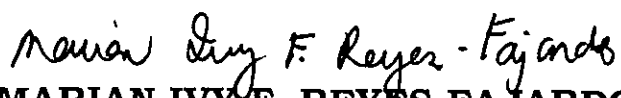
  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

  
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice

  
**MARIAN IVY F. REYES-FAJARDO**  
Associate Justice

  
**LANEE S. CUI-DAVID**  
Associate Justice

  
**CORAZON G. FERRER-FLORES**  
Associate Justice

  
**HENRY S. ANGELES**  
Associate Justice