

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

STEVEN JOHN SEE LIM,
Doing Business Under the
Name and Style 'Uni
Elements Enterprises', Duly
Represented by his
Attorney-in-fact, Ms. Ria A.
Sablon

Petitioner,

CTA CASE NO. 11958

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

- versus -

THE COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

SEP 01 2025

9:46 a.m.

x -----x

RESOLUTION

On May 28, 2025, petitioner filed a *Petition for Review* dated May 26, 2025 seeking the nullification of the respondent Commissioner of Internal Revenue's Decision on the Final Decision on Disputed Assessment (FDDA) dated March 10, 2025. However, petitioner did not electronically file the PDF copy of the Petition within twenty-four (24) hours from the filing of the paper copies.

Pursuant to Court of Tax Appeals En Banc Resolution No. 8-2024, the *Petition for Review* is deemed not filed for failure of petitioner to electronically file the PDF copy of the said Petition within twenty-four (24) hours from the filing of the paper copies.

In addition, a perusal of the Petition shows that the same is replete with defects resulting from non-compliance with the relevant laws, rules and regulations governing such pleading.

It was observed that the Petition does not strictly comply with Section 6, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA). In particular, it does not contain the lawyer's Mandatory

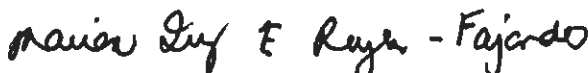
Continuing Legal Education (MCLE) certificate number and the date of issue.

Furthermore, the Petition did not include the name/s of witness/es who will be presented, summary of the said witness/es intended testimonies and their Judicial Affidavits, and a list of documentary and object evidence in support of allegations contained in the pleading, contrary to the requirements under Section 6, Rule 7 of the Rules of Court (ROC).

WHEREFORE, in view of the foregoing, the *Petition for Review* is deemed not filed and is hereby **DISMISSED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice