

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

EN BANC

**BUREAU OF INTERNAL
REVENUE (REVENUE REGION
NO. 8, RDO 047 MAKATI CITY),**
Petitioner,

**CTA EB NO. 1517
(CTA CASE NO. 8497)**

Present:

Del Rosario, PJ,
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, and
Manahan, JJ.

- versus -

Promulgated:

MIR. URBANO L. VELASCO,
Respondent.

FEB 23 2017 4:09 p.m.


X-----X

RESOLUTION

On October 14, 2016, the Court *En Banc* issued a Resolution requiring petitioner to submit proof of service to respondent of the Petition for Review. As per records verification, however, petitioner failed to comply.

Section 1, Rule 7 of the 2005 Revised Rules of the CTA, as amended, states:

“SECTION 1. *Applicability of the Rules of Court on procedure in the Court of Appeals, exception.* – The procedure in the Court *en banc* or in Division in original and in appealed cases shall be the same as those in petitions for review and appeals before the Court of Appeals pursuant to the applicable

provisions of Rules 42, 43, 44 and 46 of the Rules of Court, except as otherwise provided for in these Rules.”

Rules 42, 43 and 46 require the presentation of the proof of service, among others, upon filing of the verified petition for review. Failure to comply thereto constitutes sufficient ground for its dismissal, thus:

“**Rule 42, SEC. 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.”

“**Rule 43, SEC. 7.** *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.”

“**Rule 46, SEC. 3.** *Contents and filing of petition; effect of non-compliance with requirements.* – xxx

It shall be filed in seven (7) clearly legible copies together with proof of service thereof on the respondent 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.”

Hence, considering petitioner’s failure to submit proof of service of the Petition for Review, the dismissal of the same is in order.

WHEREFORE, in view thereof, the Petition for Review is **DISMISSED**, for failure to submit proof of service.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

*I concur solely on the basis of
Sec. 4(b), Rules of CTA. Rules of
Vis-a-vis Sec. 7 Rule 43. Rules of
Court. Rules 42 & 43 as cited
are irrelevant.*

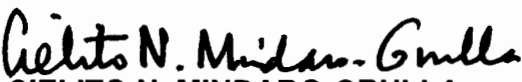

JUANITO C. CASTAÑEDA, JR.
Associate Justice

I join RJ Del Rosario's Concurring Opinion
LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice