

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

EN BANC

ENVIROAIRE INC., represented CTA EB CRIM NO. 040
By TYRONE N. ONG and ARLENE (CTA Crim. Case No. O-408)
CHUA,

Petitioner, Present:

-versus-

**DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.**

**THE HONORABLE COURT OF
TAX APPEALS (FIRST DIVISION),
PEOPLE OF THE PHILIPPINES,
and BUREAU OF INTERNAL
REVENUE,**

Promulgated:

Respondent.

MAR 17 2017 3:42 p.m.

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R E S O L U T I O N

On February 17, 2017, petitioner filed the instant Petition for Certiorari under Rule 65. However, upon determination of its sufficiency in form and substance, it was discovered that said petition is lacking in verification and certification of non-forum shopping which is required under Rule 46¹ of the Rules of Court in relation to Rule 65² and Rule 56³. On February 20, 2017, petitioner filed a Motion to Withdraw said petition.

WHEREFORE, in accordance with the recent pronouncements⁴ of the Supreme Court confirming the Court

¹ Section 3.

² Section 6.

³ Section 2.

⁴ Bureau of Customs v. Devanadera et al., G.R. 193253, September 8, 2015.

of Tax Appeals' (CTA) jurisdiction over special civil actions for certiorari under Rule 65, involving cases that are within the expanded jurisdiction of the CTA, and after finding the petition for certiorari lacking in verification and certification of non-forum shopping which is fatal under the rules of court, said petition for certiorari is hereby **DISMISSED** for insufficiency in form. As to the motion to withdraw said petition, the issue becomes moot and academic.

SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice



JUANITO C. CASTAÑEDA, JR.
Associate Justice



LOVELL R. BAUTISTA
Associate Justice



ERLINDA P. UY
Associate Justice



CAESAR A. CASANOVA
Associate Justice



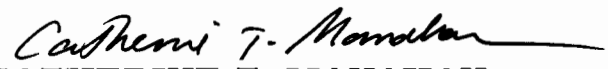
ESPERANZA R. FABON-VICTORINO
Associate Justice



CIELITO N. MINDARO-GRULLA
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice