

**REPUBLIC OF THE PHILIPPINES**  
*Court of Tax Appeals*  
**QUEZON CITY**

*En Banc*

**CITY OF DAVAO and HON. BELLA  
LINDA N. TANJILI, in her official  
capacity as the City Treasurer of Davao  
City,**

*Petitioners,*

-versus-

**CTA EB NO. 2683**  
*(CTA AC No. 233)*

Present:

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

**YAMAHA MOTOR PHILIPPINES,  
INC.,**

*Respondent.*

Promulgated:

**JAN 09 2024**

x -----

**RESOLUTION**

On 13 July 2023, the Court issued a Resolution<sup>1</sup> ordering petitioners to file (a) an amended Special Power of Attorney (“SPA”); (b) original or certified true copies of the Decision and Resolution assailed by their Petition for Review,<sup>2</sup> filed via registered mail on 30 August 2022, and Amended Petition for Review,<sup>3</sup> filed via registered mail on 15 December 2022; and (c) their comment to respondent’s Motion for Reconsideration,<sup>4</sup> filed via registered mail on 17 November 2022, all within five (5) days from notice. Petitioners received this Resolution on 15 August 2023,<sup>5</sup> giving them until 20 August 2023 within which to comply.

<sup>1</sup> Records, pp. 288-289.

<sup>2</sup> *Id.*, pp. 1-15.

<sup>3</sup> *Id.*, pp. 232-247.

<sup>4</sup> *Id.*, pp. 220-228.

<sup>5</sup> See Notice of Resolution, dated 13 July 2023, *id.*, p. 287.

However, on 10 October 2023, this Court's Judicial Records Division issued a Records Verification<sup>6</sup> stating that petitioners had failed to comply with the 13 July 2023 Resolution.

Petitioners' failure to submit the required documents does not only constitute a failure to comply with this Court's orders: it is also a failure to comply with the procedural rules governing the filing of a Petition for Review before the Court of Tax Appeals *En Banc*. Their lack of a proper SPA violates ***Sec. 4, Rule 7 of the 1997 Rules of Court, as amended***, which requires initiatory pleadings to include the authorization of a party's counsel to act on its behalf. Meanwhile, their submission of mere photocopies of the assailed Decision and Resolution disobeys ***Sec. 2 Rule 6 of the Revised Rules of the Court of Tax Appeals, as amended***, which requires "clearly legible duplicate [originals] or certified true [copies]" of the assailed issuances to be attached to a Petition for Review.

Given the above, petitioners' case must be dismissed.

**WHEREFORE**, the instant Petition for Review, filed via registered mail on 30 August 2022, and the Amended Petition for Review, filed via registered mail on 15 December 2022, are hereby **DISMISSED**.

In light of the foregoing dismissal, respondent's Motion for Reconsideration [Re: Resolution dated 26 October 2022], filed via registered mail on 17 November 2022, is hereby deemed **MOOT** and **ACADEMIC**.

**SO ORDERED.**

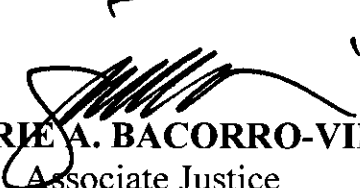
  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

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

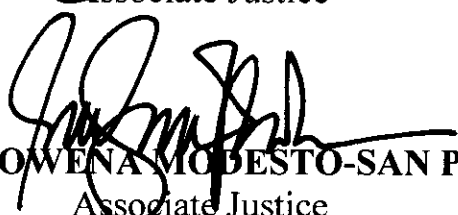
  
**CATHERINE T. MANAHAN**  
Associate Justice

---

<sup>6</sup> *Id.*



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



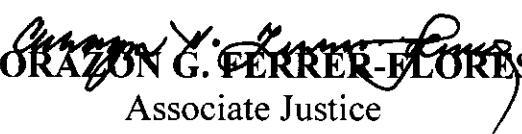
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice



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



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



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



**HENRY S. ANGELES**  
Associate Justice