

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

EN BANC

**CITY OF DAVAO and BELLA
LINDA N. TANJILI in her official
capacity as The Officer-in-Charge
City Treasurer's Office of Davao
City,**

Petitioners,

**CTA EB No. 1627
(CTA AC No. 136)**

Present:

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

- versus -

**SAN MIGUEL OFFICERS CORPS.
INC.,**

Respondent.

Promulgated:

AUG 16 2017 3:46 p.m.

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RESOLUTION

CASTAÑEDA, JR., J.:

On June 2, 2017, petitioners City of Davao and Bella Linda N. Tanjili, in her capacity as the Officer-in-Charge of the City Treasurer's Office of Davao City, filed through registered mail their Compliance/Manifestation with attached copies of the assailed Decision and Resolution, respectively, of the CTA 3rd Division. An examination of the attached Decision and Resolution reveals, however, that they were certified as true copies by a Notary Public, Atty. Oscar P. Mata who, incidentally, is likewise the counsel for petitioners in this case. *x*

On this score, Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA) and Section 6, Rule 43 of the Rules of Court both require that the petition for review shall be accompanied by clearly legible duplicate original or certified true copy of the award, judgment, final order or resolution appealed from.

In the case of *Pinakamasarap Corporation v. National Labor Relations Commission*,¹ the Supreme Court defined the meaning of duplicate original as well as the certified true copy of a decision or resolution as follows:

“By duplicate original and certified true copy we mean the following:

1. The ‘duplicate original copy’ shall be understood to be that copy of the decision, judgment, resolution or order which is intended for and furnished to a party in the case or proceeding in the court or adjudicative body which rendered and issued the same. **The ‘certified true copy’ thereof shall be such other copy furnished to a party at his instance or in his behalf, duly authenticated by the authorized officers or representatives of the issuing entity as hereinbefore specified.**

2. The duplicate original copy must be duly signed or initialed by the authorities or the corresponding officer or representative of the issuing entity, or shall at least bear the dry seal thereof or any other official indication of the authenticity and completeness of such copy. x x x

3. The certified true copy must further comply with all the regulations therefor of the issuing entity and **it is the authenticated original of such certified true copy, and not a mere xerox copy thereof, which shall be utilized as an annex to the petition or other initiatory pleading.**
(Underscoring supplied)

The importance of appending the required attachments to a Petition was discussed by the Supreme Court in *B. E. San Diego, Inc. v. Alzul*,² in this wise: *jr*

¹ G.R. No. 155058, September 26, 2006, 503 SCRA 128, 134-135.

² G.R. No. 169501, June 8, 2007, 524 SCRA 402, 417-418 (Citations omitted).

“The above proviso explicitly requires the following to be appended to a petition: **1) clearly legible duplicate original or a certified true copy of the award, judgment, final order, or resolution appealed from;** 2) certified true copies of such material portions of the record referred to in the petition; and 3) other supporting papers.

Obviously, the main reason for the prescribed attachments is to facilitate the review and evaluation of the petition by making readily available to the CA all the orders, resolutions, decisions, pleadings, transcripts, documents, and pieces of evidence that are material and relevant to the issues presented in the petition without relying on the case records of the lower court. The rule is the reviewing court can determine the merits of the petition solely on the basis of the submissions by the parties without the use of the records of the court *a quo*. It is a fact that it takes several months before the records are elevated to the higher court, thus the resulting delay in the review of the petition. **The attachment of all essential and necessary papers and documents is mandatory; otherwise, the petition can be rejected outright** under Sec. 7 of Rule 43 of the Rules of Court...” (*Emphasis supplied*)

Notably, Section 7, Rule 43 of the Rules of Court provides the effects for noncompliance with the foregoing requirement, to wit:

“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.**” (*Emphasis supplied*)

Based from the foregoing jurisprudence and Rules, a certified true copy of a judgment, order or resolution must be duly authenticated by the authorized officers or representatives of the issuing authority. Failure to comply with this requirement shall be sufficient ground for the dismissal of the petition.

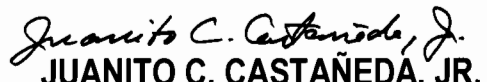
As stated earlier, the attached Decision and Resolution were certified as true copies thereof by petitioner’s counsel. Although a notary public is 

empowered to perform copy certifications,³ this is not the certification that is required by the Rules. In other words, Atty. Oscar P. Mata is neither an authorized officer nor a representative of the CTA who is empowered to duly authenticate the CTA 3rd Division's subject Decision and Resolution.

Considering that petitioners still failed to comply with the requirements under Section 2, Rule 6 of the RRCTA in relation to Section 7, Rule 43 of the Rules of Court despite their opportunity to do so as per Resolution dated May 4, 2017, the Court *En Banc* is constrained to dismiss the Petition.

WHEREFORE, in view thereof, the instant Petition for Review is **DISMISSED**.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding 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

³ Section 1(a)(5), Rule IV of the 2004 Rules on Notarial Practice.


CATHERINE T. MANAHAN
Associate Justice