

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

EN BANC

COMMISSIONER OF INTERNAL REVENUE, **CTA EB NO. 2513**
(CTA Case No. 9753)

Petitioner,

Present:

-versus-

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

JOHNNY M. KING, JR.,

Respondent.

Promulgated:

JAN 27 2023

3:14pm

X- - - - - X

RESOLUTION

On August 1, 2022, the Court issued a Resolution ordering petitioner to furnish respondent a copy of the Petition for Review within five (5) days from notice and accordingly recalled the Resolution of the Court dated March 16, 2022 submitting the above-captioned case for decision.

On November 24, 2022, the Records Verification indicated that petitioner failed to submit to the Court the Proof of Service of the Petition for Review to respondent pursuant to the Court's Resolution dated August 1, 2022. Neither did petitioner inform the Court of his compliance with said Resolution.

Section 4 (b) of Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides as follows:

**“Rule 8
Procedure in Civil Cases**

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Section 4 (b). An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court in Division shall act on the appeal.”

Section 5 of Rule 43 of the Revised Rules of Court provides as follows:

“Rule 43

Appeals from the Court of Tax Appeals and Quasi-Judicial Agencies to the Court of Appeals.

Section 5. How appeal taken. – Appeal shall be taken by filing a verified petition for review in seven (7) legible copies with the Court of Appeals, with proof of service of a copy thereof on the adverse party and on the court or agency *a quo*. The original copy of the petition intended for the Court of Appeals shall be indicated as such by the petitioner.

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xxx”

Sections 2 and 5 of Rule 13 of the 1997 Revised Rules of Procedure as amended by A.M. No. 19-10-20-SC require the service of pleadings to the other party by personal service, by registered mail, accredited courier, electronic mail, facsimile transmission or any other electronic means as authorized by the Court, and we quote as follows:

“Rule 13

Filing and Service of Pleadings, Judgments and other Papers.

Section 2. *Filing and Service, defined.* - Filing is the act of submitting the pleading or other paper to the court.

Service is the act of providing a party with a copy of the pleading or any other court submission. If a party has appeared by counsel, service upon such party shall be made upon his or her counsel, unless service upon the party and the party’s counsel is ordered by the court. Where one counsel appears for several parties, such counsel shall only be entitled to one copy of any paper served by the opposite side.

xxx

xxx

xxx

Section 5. – *Modes of Service.*- Pleadings, motions, notices, orders or judgments, and other court submissions shall be served personally or by registered mail, accredited courier, electronic mail, facsimile transmission, other

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electronic means as may be authorized by the Court, or as provided for in international conventions to which the Philippines is a party.”

Non-compliance with the above requisites, as well as failure to comply with an order of the Court embodied in the Resolution dated August 1, 2022, are sufficient reasons to dismiss the Petition for Review.

WHEREFORE, in view of petitioner’s failure to submit the Proof of Service of the Petition for Review to respondent within the prescribed period, the Petition for Review is hereby **DISMISSED**.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



ERLINDA P. UY

Associate Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



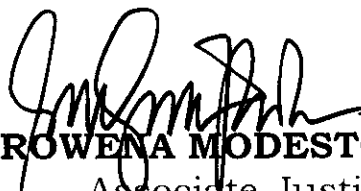
CATHERINE T. MANAHAN

Associate Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

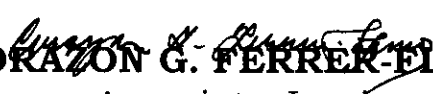
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MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice