

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

MANILA WATER COMPANY, INC.
AND MAYNILAD WATER SERVICES,
INC.,

Petitioner-Appellees,

- versus -

LOCAL BOARD OF ASSESSMENT
APPEALS OF THE PROVINCE OF
BULACAN,

Appellee,

-and-

THE PROVINCE OF BULACAN, THE
MUNICIPALITY OF NORZAGARAY,
MARIA TERESA L. CAMACHO, in
her capacity as PROVINCIAL
TREASURER, FILIPINA DE MESA,
in her capacity as MUNICIPAL
TREASURER of the MUNICIPALITY
OF NORZAGARAY, BULACAN,

Respondent-Appellants,

METROPOLITAN WATERWORKS
AND SEWERAGE SYSTEM,

Petitioner-Appellees-In-Intervention.

CTA EB NO. 2700
(CBAA Case No. L-82 & L-83)

Present:

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

Promulgated:

MAY 26 2023

11:50 am

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RESOLUTION

Records show that in the Resolution dated December 1, 2022¹, the petitioners were given a period of five (5) days from notice, within which to take appropriate action on the following observations of the Court:

¹ Docket, pp. 32-34.

“1. The Petitioner impleaded the Local Board of Assessment Appeals of the Province of Bulacan (LBAA). Pursuant to Section 6, Rule 43 of the Revised Rules of Court, a Petition for Review shall “state the full names of the parties to the case, without impleading the court or agencies either as petitioners or respondents.”

2. The Petition for Review is entitled, “*Manila Water Company, Inc. and Maynilad Water Services, Inc., Petitioner-Appellees vs. Local Board of Assessment Appeals of the Province of Bulacan, Appellee, and the Province of Bulacan, the Municipality of Norzagaray, Maria Teresa L. Camacho, in her capacity as Provincial Treasurer, Filipina De Mesa, in her capacity as Municipal Treasurer of the Municipality of Norzagaray, Bulacan, Respondent-Appellants, and Metropolitan Waterworks and Sewerage System, Petitioner-Appellees-In-Intervention.*” Pursuant to Section 4 (c), Rule 8 of A.M. No. 05-11-07-CTA or the Revised Rules of the Court of Tax Appeals, in relation to Rule 43 of the Rules of Court, the party filing the case shall be called the *Petitioner* and the party against whom the case is filed shall be called the *Respondent*.”

In the Records Verification dated February 27, 2023², petitioners failed to comply with the Court’s Resolution dated December 1, 2022.

In the Resolution dated April 13, 2023³, the petitioners were given a final and non-extendible period of five (5) days, within which to: 1) submit an explanation for their non-compliance with this Court’s Resolution dated December 1, 2022, and 2) comply with the subject Resolution.

Moreover, petitioners were ordered to take appropriate action relative to the Court’s observation regarding the *jurat* portions of the *Verification and Certification Against Forum Shopping dated October 11, 2022*, and *Affidavit of Service dated October 11, 2022*.

To be specific, the *jurat* portion of the following documents is not compliant with Rule IV, Sec. 2 (b),⁴ in relation to Rule II, Sec. 12

² Records Verification issued by Leocadia D. Victoria, Records Officer I, Receiving Unit, JRD of the Judicial Records Division, Docket, p. 74.

³ Docket, pp. 99-102.

⁴ RULE IV POWERS AND LIMITATIONS OF NOTARIES PUBLIC

SEC. 2. *Prohibitions.* — xxx

(b) A person shall not perform a notarial act if the person involved as signatory to the instrument or document —

(a),⁵ of A.M. No. 02-8-13-SC or the 2004 Rules on Notarial Practice:

1. The *jurat* portion of the *Verification and Certification Against Forum Shopping* dated October 11, 2022 fails to state the details of Daniel R. Fernando's competent evidence of identity; and,
2. The *jurat* portion of the *Affidavit of Service* dated October 11, 2022 fails to state the details of Burt Ben Mar S. Cabral's competent evidence of identity.

Despite due notice, however, petitioners failed to comply with the Resolutions dated December 1, 2022 and April 13, 2023, as per Records Verification Report dated May 19, 2023.

Pursuant to Section 11 of R.A. No. 1125, as amended,⁶ in relation to Section 4 (c), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA),⁷ an appeal from a decision of the Central Board of Assessment Appeals should be taken to the Court of Tax Appeals *En Banc*, by filing a Petition for Review, as provided in Rule 43 of the Rules of Civil Procedure, as amended, to wit:

“Section 6. Contents of the petition. — The petition for review shall (a) state the full names of the parties to the case, without impleading the court or agencies either as petitioners or respondents; (b) contain a concise statement of the facts and issues involved and the grounds relied

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- (1) is not in the notary's presence personally at the time of the notarization; and
 - (2) is not personally known to the notary public or otherwise identified by the notary public through competent evidence of identity as defined by these Rules.

⁵ RULE II DEFINITIONS

SEC. 12. *Competent Evidence of Identity.* — The phrase “competent evidence of identity” refers to the identification of an individual based on:

- (a) at least one current identification document issued by an official agency bearing the photograph and signature of the individual xxx.

⁶ Section 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – x x x

x x x *Provided, however,* that with respect to decisions or rulings of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of its appellate jurisdiction appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 43 of the 1997 Rules of Civil Procedure with the CTA, which shall hear the case *en banc*.

x x x x.

⁷ Rule 8, Section 4. *Where to Appeal; Mode of Appeal.* – xxx xxx xxx

- (c) An appeal from a decision or ruling of the Central Board of Assessment Appeals or the Regional Trial Court in the exercise of their appellate jurisdiction shall be taken to the Court by filing before it a petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal.

upon for the review; (c) be accompanied by a clearly legible duplicate original or a certified true copy of the award, judgment, final order or resolution appealed from, together with certified true copies of such material portions of the record referred to therein and other supporting papers; and (d) contain a sworn certification against forum shopping as provided in the last paragraph of section 2, Rule 42. The petition shall state the specific material dates showing that it was filed within the period fixed herein.”

Failure to comply with the foregoing requirements shall be a sufficient ground for dismissal under Section 7, Rule 43⁸ of the 1997 Rules of Civil Procedure.

In this case, petitioners were given one last opportunity to comply with the Resolutions of this Court dated December 1, 2022 and April 13, 2023. However, despite due notice, petitioners failed to do so.

In view of petitioners' *repeated* failure to comply with the Rules of Civil Procedure and the lawful orders of this Court, despite having been accorded several opportunities to do so, there are justifiable grounds for the dismissal of the subject Petition.

WHEREFORE, in light of the foregoing, the *Petition for Review from the Central Board of Assessment Appeals Decision dated August 25, 2022* is hereby **DISMISSED WITHOUT PREJUDICE**.

With the dismissal of the subject *Petition for Review*, respondent Manila Water Company, Inc. (MWCI)'s *Motion for Leave to File Motion to Dismiss*, with attached *Motion to Dismiss (Petition for Review from the Central Board of Assessment Appeals Decision dated August 25, 2022)* is now rendered **MOOT**.

SO ORDERED.

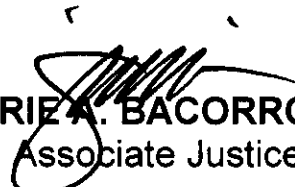

ROMAN G. DEL ROSARIO
Presiding Justice

⁸ “**Rule 43, Section 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.”

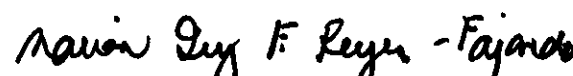

ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Leave)
CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(On Official Business)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice

(On Leave)
LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice