

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 2106
(CTA CASE NO. 8728)

Present:

- versus -

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and,
MODESTO-SAN PEDRO, JJ.

GETZ PHARMA (PHILS.), INC.,
Respondent.

Promulgated:

SEP 16 2019

x

3:25 p.m.
x

RESOLUTION

The Court *En Banc* is in receipt of the Petition for Review filed by petitioner Commissioner of Internal Revenue (CIR) on 13 August 2019. Acting thereon and dispensing the need of a comment from respondent Getz Pharma (Phils.), Inc. (GPPI), it is hereby **DENIED** due course on the following grounds:

1. Failure of petitioner CIR to file his Petition for Review within the extended period allowed by the Court in its 30 July 2019 Resolution, which gave him only until 09 August 2019 to file his petition thus, the same was filed out of time;

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2. Non-compliance with Rule 8, Section 1¹ of the Revised Rules of the Court of Tax Appeals, for absence of the requisite Motion for Reconsideration on the Special Third Division's 12 March 2019 Decision in CTA Case No. 8728 entitled *Getz Pharma (Phils.), Inc. v. Commissioner of Internal Revenue*; and,
3. The assailed 12 March 2019 Decision of the Special Third Division, which is the subject of CIR's present Petition for Review, has attained finality and an Entry of Judgment was ordered on 05 July 2019.

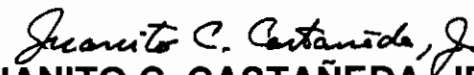
Accordingly, this Petition for Review is **DISMISSED**.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

(On Leave)
ERLINDA P. UY
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

¹

SECTION 1. Review of cases in the Court en banc. – In cases falling under the exclusive appellate jurisdiction of the Court *en banc*, the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division.

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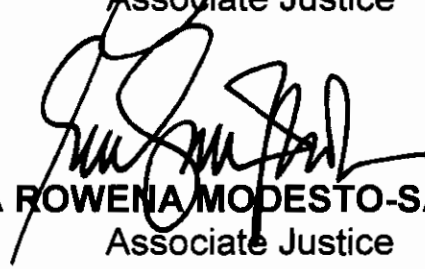
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JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice