

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

THIRD DIVISION

PLANET T&M, INC.

Petitioner,

CTA CASE NO. 11833

Members:

- versus -

MANAHAN, Chairperson,
REYES-FAJARDO, and
ANGELES, JJ.

**BUREAU OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

OCT 15 2025

10:14 a.m.

x - - - - -x

RESOLUTION

On March 27, 2025, petitioner filed a *Motion for Extension of Time to file Petition for Review* praying that it be granted an extension of fifteen (15) days from March 27, 2025 or until April 11, 2025 within which to file its Petition for Review. However, petitioner did not electronically file the PDF copy of the said Motion within twenty-four (24) hours from the filing of the paper copies of said Petition.¹

As such, the *Motion for Motion for Extension of Time to file Petition for Review* is deemed not filed due to petitioner's failure to electronically file the PDF copy of the said Petition within twenty-four (24) hours from the filing of the paper copies in accordance with Court of Tax Appeals En Banc Resolution No. 8-2024. Consequently, the Petition for Review filed by petitioner on April 11, 2025 was filed out of time.

Assuming arguendo that the Petition for Review was timely filed, petitioner nonetheless failed to electronically file the PDF copy of the Petition within twenty-four (24) hours from the filing of the paper copies of said Petition.²

¹ Records Verification Report dated April 7, 2025.

² Records Verification Report dated April 28, 2025

Accordingly, the Petition for Review is likewise deemed to not have been filed due to petitioner's non-compliance with the requirement to electronically file the PDF copy of the said Petition within twenty-four (24) hours from the filing of the paper copies in accordance with Court of Tax Appeals En Banc Resolution No. 8-2024.

WHEREFORE, in view of the foregoing, the *Petition for Review* is denied for being belatedly filed.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice