

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
Quezon City

EN BANC

SL HARBOR BULK  
TERMINAL CORPORATION,  
Petitioner,

CTA EB NO. 3082  
(CTA Case No. 10250)

Present:

- versus -

DEL ROSARIO, P.L.,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA,  
MODESTO-SAN PEDRO,  
REYES-FAJARDO,  
CUI-DAVID,  
FERRER-FLORES, and  
ANGELES, JL.

COMMISSIONER OF  
INTERNAL REVENUE,  
Respondent.

Promulgated:

MAY 19 2025

x ----- x

**RESOLUTION**

For failure of petitioner to submit an email/soft copy of the Petition for Review within twenty-four (24) hours from the completion of its primary mode of filing, *i.e.*, via registered mail, on 03 February 2025, pursuant to Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024, adopting A.M. No. 10-3-7-SC and A.M. 11-9-4-SC (Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule), the Court hereby considered the instant Petition for Review dated 03 February 2025, as **DEEMED NOT FILED**.

**WHEREFORE**, this case is hereby **DISMISSED**.

RESOLUTION

CTA EB NO. 3082 (CTA Case No. 10250)

SL Harbor Bulk Terminal Corporation v. Commissioner of Internal Revenue

Page 2 of 2

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SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



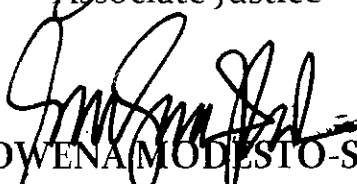
CATHERINE T. MANAHAN

Associate Justice



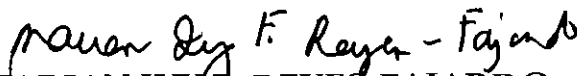
JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice



LANEE S. CUI-DAVID

Associate Justice



CORAZON G. FERRER-FLORES

Associate Justice



HENRY S. ANGELES

Associate Justice