

REPUBLIC OF THE PHILIPPINES  
*Court of Tax Appeals*  
QUEZON CITY

*Special Third Division*

EMPIRE AUTOMATION  
PHILIPPINES, INC.,

CTA CASE NO. 10470

Petitioner, Members:

-versus-

RINGPIS-LIBAN, *Chairperson, and*  
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

COMMISSIONER OF  
INTERNAL REVENUE,

Respondent.

MAR 04 2025

3:00 p.m.

x ----- x

RESOLUTION

**MODESTO-SAN PEDRO, J.:**

For the Court's resolution is petitioner's *Motion for Reconsideration [To the Decision dated 16 June 2023]*, filed on August 29, 2023, without any comment from respondent.<sup>1</sup>

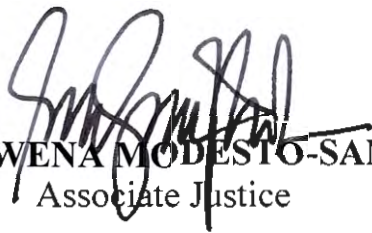
The Motion is a non sequitur. The Court did not deny the Petition for Mandamus for lack of merit. We *dismissed* it for *lack of jurisdiction* due to petitioner's late filing of the Petition. While the Court broached the topics of discretion and the availability of other remedies, such was done for clarificatory purposes only.

Petitioner, as such, does not broach the issue of jurisdiction, leaving Our findings on it unchallenged. Consequently, discussing the actual arguments raised is unnecessary—even if the Court were to agree with all of petitioner's points, We would still the lack requisite jurisdiction to grant the relief sought.

**ACCORDINGLY**, petitioner's *Motion for Reconsideration [To the Decision dated 16 June 2023]*, filed on August 29, 2023, is hereby **DENIED** for lack of merit. The Decision, dated June 16, 2023, is hereby **AFFIRMED**. 

<sup>1</sup> See Records Verification, dated February 17, 2025, *Rollo*, unpaginated.

**SO ORDERED.**



**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice

**WE CONCUR:**



**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice