

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

**IN THE MATTER OF THE
REQUEST FOR
RECONSIDERATION OF MR.
EXEQUIEL BALANLAY ADORA
ON THE FINAL DECISION ON
DISPUTED ASSESSMENT
DENYING HIS PROTEST
AGAINST THE ASSESSMENT
AND DEMANDING THE
PAYMENT OF THE TOTAL
AMOUNT OF P2,375,859.85
REPRESENTING DEFICIENCY
INCOME TAX AND VALUE-
ADDED TAX FOR THE
TAXABLE YEAR 2018.**

CTA CASE NO. 11882

Members:

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

Exequiel Balanlay Adora
Taxpayer.

Promulgated:

Petitioner.

AUG 20 2025

X- - - - - 4:02 P.M. - - - - - X

R E S O L U T I O N

On April 23, 2025, petitioner personally filed an *Entry of Appearance with Motion for [Extention] of Time to File Petition for Review* with the Court which was denied in a Resolution dated June 17, 2025, the dispositive portion of which is quoted as follows:

WHEREFORE, premises considered, the Court resolves as follows:

1. **NOTE** counsel of petitioner's *Entry of Appearance*; and
2. **DENY** the *Motion for [Extention] of Time to File Petition for Review*.

SO ORDERED.

On May 14, 2025, petitioner personally filed a *Petition for Review* which was not followed by its electronic filing as indicated in the Records Verification Report dated May 16,

RESOLUTION

CTA CASE NO. 11882

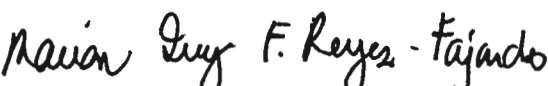
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2025. For failure to comply with the submission of the electronic copy thereof within twenty-four (24) hours from such filing, this initiatory pleading is deemed not filed pursuant to guideline No. 2, paragraph e of CTA *En Banc* Resolution No. 8-2024, as amended.

Furthermore, considering that the Court has already ruled that it has no jurisdiction over final and executory decisions of the Commissioner of Internal Revenue due to the denial of petitioner's Motion for [Extention] of Time to File Petition for Review,¹ the present *Petition for Review* is **DISMISSED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice

¹ Court Resolution dated June 17, 2025.