

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

-versus-

CTA EB NO. 2296
(CTA Case No. 8814)

Present:

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

**ERLINDA ABACAN, doing business
under the firm name BRISTOL SHOES,**
Respondent.

Promulgated:

JAN 19 2021

x

x

4:11 p.m.

RESOLUTION

Before the Court is petitioner's "Compliance with Manifestation," filed via registered mail on 3 December 2020.

Petitioner filed the instant Petition for Review on 29 July 2020. However, on 10 September 2020, the Court *En Banc* directed him to file an Amended Verification and Certification, as the attached "Verification and Certification" was not compliant with ***Sections 4 and 5 of Rule 7 of the 1997 Rules of Civil Procedure*** as amended by ***A.M. No. 19-10-20-SC***.

Petitioner partially complied with this directive in his "Compliance," filed on 23 September 2020. The attached "Verification and Certification Against Forum Shopping," however, was still not fully compliant with the aforementioned rules. Thus, in a Resolution promulgated on 8 October 2020, the Court gave petitioner ten (10) days from notice within which to submit a fully compliant Amended Verification and Certification.

The records show that petitioner's Legal Division received said Resolution on 27 October 2020, giving petitioner until 6 November 2020 within which to file his compliance. As petitioner filed his "Compliance with Manifestation" on 3 December 2020, or more than a month after receiving the Court's Resolution, the "Compliance" is filed out of time.

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WHEREFORE, the instant Petition is hereby **DISMISSED** for petitioner's Compliance being filed out of time.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JUANITO C. CASTAÑEDA, JR.

Associate Justice



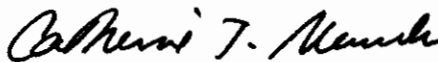
ERLINDA P. UY

Associate Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



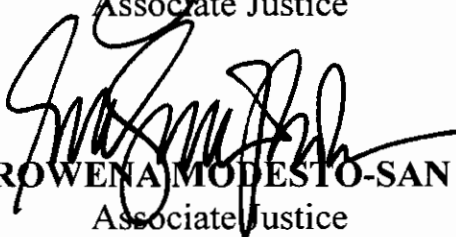
CATHERINE T. MANAHAN

Associate Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice