

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

FIRST DIVISION

CTA CASE NO. 11702

**RACAL CERAMICS BARGAIN
CENTER INC.,**

Petitioner,

- versus -

NOTICE OF RESOLUTION

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

To:

RACAL-ZULUETA & ZULUETA-PLAMERAS LAW OFFICE
Blk. 5, Lot 16, Ph. 1, Calliandra St., 1 Greenwoods Village
Brgy. Paliparan 1, Dasmariñas
Cavite

GREETINGS:

You are hereby notified by these presents that on **January 20, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **January 21, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

Republic of the Philippines
Court of Tax Appeals
Quezon City

First Division

RACAL CERAMICS BARGAIN
CENTER INC.,

CTA Case No. 11702

Members:

Petitioner,
- versus -

Del Rosario, P.J., Chairperson,
Bacorro-Villena, and
Cui-David, JJ.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

JAN 20 2025, 2:30PM

X ----- X

RESOLUTION

For failure of petitioner to submit an email/soft copy of the Petition for Review within 24 hours from the filing of the hard/paper copy on December 18, 2024, 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 the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule), the Court hereby considered the instant Petition for Review dated December 15, 2024, as **DEEMED NOT FILED**.

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

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice