

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

EN BANC

**PHILIPPINE AMUSEMENT AND
GAMING CORPORATION,**
Petitioner,

**CTA EB No. 844
(CTA Case No. 7880)**

Present:

Del Rosario, PJ,
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, and
Manahan, JJ.

-versus-

**THE BUREAU OF INTERNAL
REVENUE, THE COMMISSIONER
OF INTERNAL REVENUE and
THE REGIONAL DIRECTOR,
REVENUE REGION NO. 6, in their
official capacities as officers of the
BUREAU OF INTERNAL
REVENUE,**

Respondents.

Promulgated:

OCT 12 2018

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RESOLUTION

CASTAÑEDA, JR., J:

Petitioner Philippine Amusement and Gaming Corporation (PAGCOR) filed its “Motion for Reconsideration To the 2 July 2018 Resolution”¹ on July 26, 2018 and its “Supplement to the 26 July 2018 Motion for Reconsideration” on August 24, 2018. *✍*

¹ On August 22, 2018, the Court *En Banc* noted PAGCOR’s “Manifestation/Compliance To the 2 August 2018 Resolution” stating that it is submitting the additional seven (7) copies of its Motion for Reconsideration.

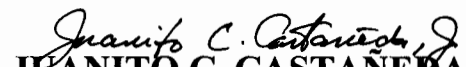
Pertinent to this is Section 1, Rule 15, of the 2005 Revised Rules of the Court of Tax Appeals, as amended, which states:

SECTION 1. Who may and when to file motion. — Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by filing a motion for reconsideration or new trial **within fifteen days from the date of receipt** of notice of the decision, resolution or order of the Court in question. (*Emphasis Supplied*).

After a careful perusal of the records, this Court finds that the July 2, 2018 Resolution was received by the Office of the Government Corporate Counsel (OGCC), counsel of PAGCOR, on July 10, 2018.² Counting fifteen (15) days from receipt, PAGCOR has until July 25, 2018 within which to file its motion for reconsideration. In this case, PAGCOR filed its motion on July 26, 2018, or one day late. Thus, this motion must be denied outright.

WHEREFORE, premises considered, Philippine Amusement and Gaming Corporation (PAGCOR)'s "Motion for Reconsideration To the 2 July 2018 Resolution"³ and "Supplement to the 26 July 2018 Motion for Reconsideration" are **DENIED**.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

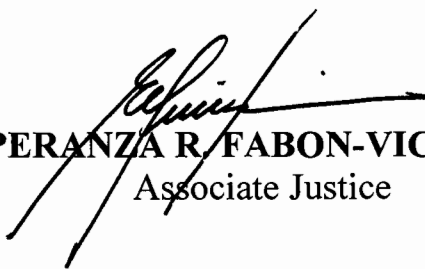

ROMAN G. DELROSARIO
Presiding Justice

² *Rollo*, p. 796.

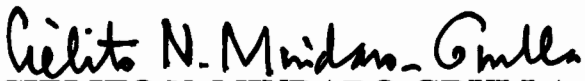
³ In the July 2, 2018 resolution, this Court noted PAGCOR's "Manifestation (To the 16 November 2017 Resolution)" and modified the November 16, 2017 Resolution in order to apply the TRAIN Law from January 1, 2018.



ERLINDA P. UY
Associate Justice



ESPERANZA R. FABON-VICTORINO
Associate Justice



CIELITO N. MINDARO-GRULLA
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice