

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB No. 3280
(CTA Case No. 10602)

Present:

- versus -

RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, *and*
CENTENO-DIJAMCO, JJ.

GLOVAX BIOTECH CORP.,
Respondent.

Promulgated:

SEP 25 2026

X

X

RESOLUTION

In the Minute Resolution dated 26 March 2026, which petitioner Commissioner of Internal Revenue (**petitioner/CIR**) received on 06 April 2026, petitioner was ordered, *inter alia*, to submit proof of submission to the Office of the Solicitor General (**OSG**) of the list of handling lawyers for purposes of deputation pursuant to Part B.2.b of Revenue Memorandum Circular (**RMC**) No. 025-10.¹

Per the Records Verification dated 23 April 2026, petitioner has not submitted the same as of that date. Notably, as of 30 June 2026, more than two (2) months have elapsed from petitioner's receipt of the Minute Resolution, and still no compliance has been filed with the Court *En Banc*. The directive thus remains unheeded, without justification or explanation on the part of petitioner.

¹ Publishing the Full Text of the Memorandum of Agreement Between the Bureau of Internal Revenue (BIR) and the Office of the Solicitor General.

RESOLUTION

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The non-compliance is not without legal consequence. Section 3,² Rule 17 of the Rules of Civil Procedure (**RCP**), as amended, explicitly provides that an action may be dismissed upon failure of the plaintiff to comply with any order of the Court. This rule, applicable suppletorily to proceedings before the Court *En Banc*,³ clothes the Court *En Banc* with authority to dismiss a case *motu proprio* where a party persistently disregards a court directive. Moreover, compliance with the OSG submission requirement under RMC No. 025-10 is not a mere formality — it is a mandatory requirement affecting the authority/standing of the Bureau of Internal Revenue (**BIR**) lawyers to appear before the Court *En Banc*, and without such compliance, the petition is dismissible on that ground alone.⁴ The prolonged inaction of petitioner thus warrants the dismissal of the petition.

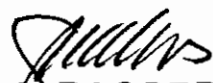
WHEREFORE, premises considered, petitioner Commissioner of Internal Revenue's Petition for Review, filed on 19 January 2026 and emailed on 20 January 2026, is **DISMISSED** without prejudice, for failure to comply with the directive of the Court *En Banc* contained in the Minute Resolution dated 26 March 2026.

SO ORDERED.



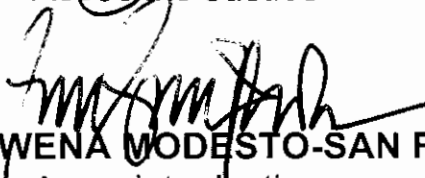
MA. BELEN M. RINGPIS-LIBAN

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

² Section 3. *Dismissal due to fault of plaintiff.* – If, for no justifiable cause, the plaintiff fails to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court's own motion, without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (Emphasis and underscoring supplied)

³ Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals.

⁴ See *Commissioner of Internal Revenue v. Second Division of the Hon. Court of Tax Appeals*, G.R. No. 280165, 04 August 2025.

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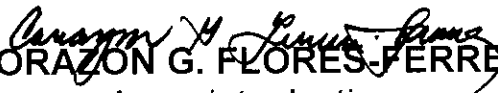
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MARIAN IVY F. REYES-FAJARDO

Associate Justice


LANEE S. CUI-DAVID

Associate Justice


CORAZON G. FLORES-FERRER

Associate Justice


HENRY S. ANGELES

Associate Justice


PAOLO S. TESTON

Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO

Associate Justice