



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

FIRST DIVISION

CTA CASE NO. SCA-0046

DIVINA GUMBAO,
Petitioner,

- versus -

**PROSECUTION ATTORNEY
NORMANDEALE O. MANALO OF THE DEPARTMENT OF JUSTICE
AND GEO ANDREW L. VITUG AND MIGUEL ANGELO D.
ALFARO AS REPRESENTATIVES
OF THE BUREAU OF INTERNAL
REVENUE,** **NOTICE OF RESOLUTION**
Respondents.

To:

**PROSECUTOR GENERAL RICHARD ANTHONY D. FADULLON
SENIOR DEPUTY STATE PROSECUTOR PETER L. ONG
PROSECUTION ATTORNEY NORMANDEALE O. MANALO
Department of Justice
Padre Faura Street
Ermita, 1000 Manila**

**ATTY. GEO ANDREW L. VITUG
ATTY. MIGUEL ANGELO D. ALFARO
Bureau of Internal Revenue
Prosecution Division, Room 704, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City**

**BARTE LAW OFFICE
Unit 603, The Boni Tower
Boni Avenue, Plainview
Mandaluyong City**

GREETINGS:

You are hereby notified by these presents that on **April 20, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 22, 2026.**

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



Republic of the Philippines
Court of Tax Appeals
Quezon City

FIRST DIVISION

DIVINA GUMBAO,

Petitioner,

CTA Case SCA No. 0046

Members:

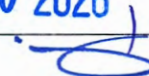
- versus -

Ringpis-Liban, P.J., Chairperson,
Reyes-Fajardo, and
Angeles, JJ.

PROSECUTION ATTORNEY
NORMANDALE O. MANALO OF
THE DEPARTMENT OF JUSTICE
AND GEO ANDREW L. VITUG
AND MIGUEL ANGELO D.
ALFARO AS
REPRESENTATIVES OF THE
BUREAU OF INTERNAL
REVENUE,

Respondents.

Promulgated:

APR 20 2026 2:00 PM


X ----- X

RESOLUTION

For failure of petitioner to submit an email/soft copy of the *Petition for Certiorari* within 24 hours from the filing of the hard/paper copy on February 20, 2026, pursuant to Section 2, paragraph 2 of *En Banc* Resolution Nos. 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), as per Records Verification dated February 23, 2026, the Court hereby deems the instant *Petition for Certiorari* dated December 15, 2025, as **NOT FILED**.

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

SO ORDERED.

Be. Belen

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

H/S
HENRY S. ANGELES
Associate Justice

