

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

EN BANC

**PERPETUAL SUCCOUR
HOSPITAL OF CEBU INC.,**
Petitioner,

CTA EB No. 2128
(CTA Case No. 9166)

Present:

- versus -

**DEL ROSARIO, PJ,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO,
JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**
Respondent.

Promulgated:

NOV 08 2019

X- - - - -

R E S O L U T I O N

On September 12, 2019, petitioner filed a *Motion for Extension of Time to File Petition for Review* praying for additional fifteen (15) days from September 20, 2019 or until October 5, 2019 within which to file its Petition for Review.

Considering that October 5, 2019 falls on a Saturday, petitioner had until October 7, 2019 to file the same.

On October 7, 2019, petitioner sent its Petition for Review by private courier (LBC). The Court received the Petition for Review on October 10, 2019.

On October 18, 2019, petitioner filed a *Manifestation* explaining the circumstances which caused the delay in the

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filing of its Petition for Review. The same was **NOTED** by the Court.

Nonetheless, in *Philippine National Bank v. Commissioner of Internal Revenue*, the Supreme Court reiterated the established rule that the date of delivery of pleadings to a private letter-forwarding agency, such as LBC, is not to be considered as the date of filing thereof in court. In such cases, the date of actual receipt by the court is deemed the date of filing of the pleading.¹

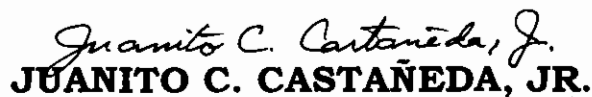
WHEREFORE, considering that the subject Petition for Review is filed beyond the extended period, the same is hereby **DISMISSED**.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



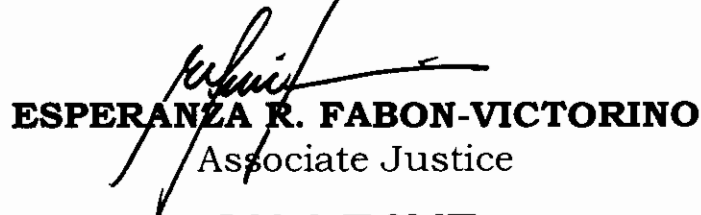
JUANITO C. CASTAÑEDA, JR.

Associate Justice



ERLINDA P. UY

Associate Justice



ESPERANZA R. FABON-VICTORINO

Associate Justice

ON LEAVE

CIELITO N. MINDARO-GRULLA

Associate Justice



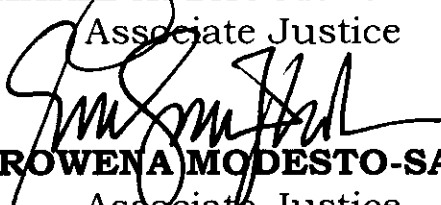
MA. BELEN M. RINGPIS-LIBAN

Associate Justice

¹ G.R. No. 172458, December 14, 2011.


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice