

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

BUREAU OF INTERNAL REVENUE, **CTA *EB* NO. 2381**
Petitioner, (*CTA Case No. 10101*)

-versus-

Present:
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

HON. MENARDO I. GUEVARRA, in
his capacity as SECRETARY OF
JUSTICE and MYRA EVANGELISTA
SANTIAGO,

Promulgated:

FEB 03 2021

Respondents.

x ----- x

RESOLUTION

For the Court's resolution are (a) respondent Myra Evangelista Santiago's "Comment/Opposition [Re: Petition for Review dated 17 November 2020]" ("Comment"), filed via registered mail on 14 December 2020, (b) petitioner's "Compliance," filed on 15 January 2021, and (c) petitioner's Petition for Review, filed on 24 November 2020.

Acting on respondent's "Comment," the same is hereby **NOTED**.

Meanwhile, the Court notes that the Notice of Resolution attached to respondent's "Compliance" is, once more, a mere photocopy. The Court further notes that, while said photocopy bears a stamp marking the Notice of Resolution as having been received on 29 October 2020, the photocopy of the same Notice of Resolution attached to petitioner's Petition for Review bears a stamp marking it as having been received on 13 October 2020.

The instant Petition, however, was filed on 24 November 2020. Thus, even if petitioner received the assailed Resolution on 29 October 2020, and regardless of when this case was assigned to its counsel, petitioner had fifteen (15) days from receipt of the assailed Resolution, or until 13 November 2020, within which to file its Petition for Review before the Court *En Banc*. The instant Petition was therefore filed out of time.

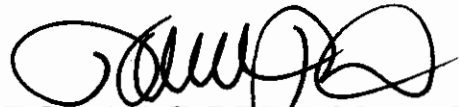
RESOLUTION

CTA *EB* NO. 2381 (CTA Case No. 10101)

Page 2 of 2

WHEREFORE, the instant Petition for Review is hereby **DISMISSED** for being filed out of time.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JUANITO C. CASTANEDA, JR.

Associate Justice



ERLINDA P. UY

Associate Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



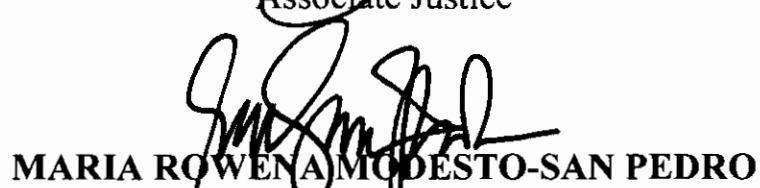
CATHERINE T. MANAHAN

Associate Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice