

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

BOHOL LIGHT COMPANY, INC., CTA EB NO. 3153
Petitioner, (CTA AC No. 288)

Present:

-versus-

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

THE CITY GOVERNMENT OF
TAGBILARAN AND THE CITY
TREASURER OF TAGBILARAN,
Respondents.

Promulgated:

DEC 17 2025

X- - - - -

9:56 a.m.

RESOLUTION

On May 21, 2025, petitioner filed a *Motion for Extension of Time to File Petition for Review*. The Court issued a *Minute Resolution* dated May 22, 2025 granting petitioner a non-extendible period of fifteen (15) days from May 21, 2025, or until June 5, 2025, within which to file its Petition for Review, subject to the conditions that the Motion was filed on time and compliant with CTA *En Banc* Resolution Nos. 8-2024 and 1-2025.

The Court notes that petitioner failed to electronically file its *Motion for Extension of Time to File Petition for Review* within twenty-four (24) hours from the filing of the paper copies.¹ Thus, pursuant to CTA *En Banc* Resolution No. 8-2024, the said motion

¹ Records Verification Report dated June 2, 2025.

is deemed not filed. Accordingly, the Petition for Review posted by petitioner on June 5, 2025 was filed out of time.

Even if the rules were relaxed and the paper copies of the Petition for Review were deemed timely filed, petitioner electronically filed the PDF copy of the Petition on June 10, 2025 which was more than twenty-four (24) hours from the filing of the paper copies of said Petition.

Therefore, the Petition for Review is also deemed not filed due to petitioner's failure to electronically file the PDF copy of the said Petition within twenty-four (24) hours from the filing of the paper copies in accordance with Court of Tax Appeals En Banc Resolution No. 8-2024.

WHEREFORE, in view of the foregoing, the *Petition for Review* is dismissed for being filed out of time.

SO ORDERED.



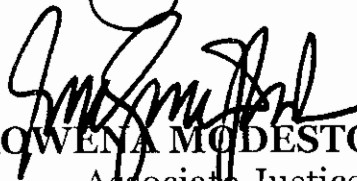
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



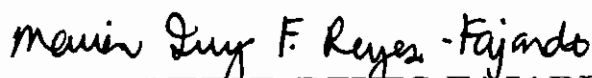
CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice

RESOLUTION

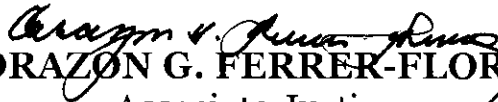
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LANEE S. CUI-DAVID

Associate Justice



CORAZON G. FERRER-FLORES

Associate Justice



HENRY S. ANGELES

Associate Justice