

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA CASE NO. 10479

Members:

- versus -

RINGPIS-LIBAN, *Chairperson*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *II.*

AG COUNSELORS
CORPORATION,

Respondent.

Promulgated:

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FEB 09 2023

4:10 p.m.

RESOLUTION

On March 08, 2021, a "Petition for Relief from Judgment" was filed in the instant case. A perusal of the records however appeared that the case was inadvertently assigned a new case docket number and raffled to the Third Division.

Under Section 1 of Rule 38¹ of the 1997 Rules of Court, as amended, a petition for relief from judgment, order, or other proceedings must be filed in the same case.

Thus, on March 22, 2021, a Resolution was issued cancelling the new case docket number and retaining the original case docket for the filed "Petition for Relief from Judgment".

Thereafter, the case docket was transferred to the Second Division.

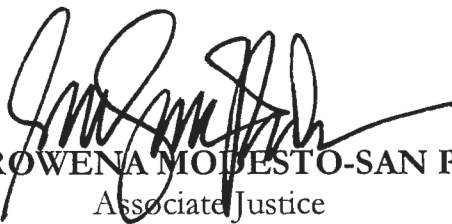
WHEREFORE, in view of Resolution dated March 22, 2021, CTA Case No. 10479 is declared closed and terminated.

¹ *Section 1. Petition for relief from judgment, order, or other proceedings.* – When a judgment or final order is entered, or any other proceeding is thereafter taken against a party in any court through fraud, accident, mistake, or excusable negligence, he **may file a petition in such court and in the same case** praying that the judgment, order or proceeding be set aside.

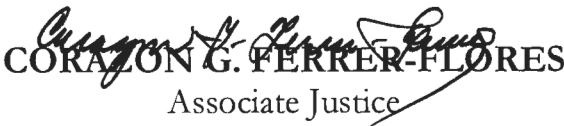
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice