

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

NESTOR J. LUMANAS (doing
business under the name and
style "Sannovex Pharmaceutical
Distributor"),

Petitioner,

- versus -

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

CTA CASE NO. 11023

Members:

DEL ROSARIO, P.J., Chairperson,
MANAHAN, and
REYES-FAJARDO, JJ.

Promulgated:

FEB 27 2023 ; J.N P.M.

X ----- X

RESOLUTION

On December 12, 2022, the Court issued a Minute Resolution directing petitioner's counsel to submit the list of documents/exhibits to be presented, pursuant to Section 6, Rule 7 of the Rules of Court, as amended, within ten (10) days from notice, which was received by petitioner on February 3, 2023.

Records Verification dated February 15, 2023 disclosed that petitioner failed to comply with the said Minute Resolution.

Section 4, Rule 8 of the Revised Rules of the Court of Tax Appeals, as amended, provides that an appeal from a decision of the Commissioner of Internal Revenue shall be taken to this Court by filing a petition for review under Rule 42 of the Rules of Court, as amended. In turn, Section 3, Rule 42 of the Rules of Court, as amended, provides:

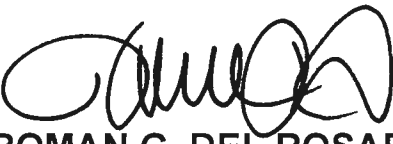
"Section 3. *Effect of failure to comply with requirements.* – **The failure of the petitioner to comply with any of the foregoing requirements regarding the payment of the docket and other lawful fees, the deposit for costs, proof of service of the petition, and the contents of and the documents which should accompany the petition shall be sufficient ground for the dismissal thereof.**"
(*Boldfacing supplied*)

In addition, Section 3, Rule 17 of the Rules of Court, as amended, states:

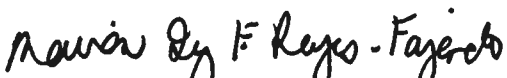
"Section 3. Dismissal due to fault of plaintiff. – If, for no justifiable cause, the plaintiff fails to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court's own motion, without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court." (Boldfacing supplied)

WHEREFORE, premises considered, the Petition for Review is hereby **DISMISSED** for petitioner's failure to comply with the Minute Resolution dated December 12, 2022 and the pertinent provision of Section 6, Rule 7 of the Rules of Court, as amended.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE
CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice