

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

***EN BANC***

COMMISSIONER OF INTERNAL REVENUE,  
*Petitioner,*

CTA EB No. 1994  
(CTA CASE No. 9091)

-versus-

ERWIN CASACLANG,  
*Respondent.*

*Present:*  
DEL ROSARIO, P.J.,  
CASTAÑEDA, JR.,  
UY,  
FABON-VICTORINO,  
MINDARO-GRULLA,  
RINGPIS-LIBAN, and  
MANAHAN, JJ.

Promulgated:  
**JUN 24 2019**

3:30 pm

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**RESOLUTION**

***MINDARO-GRULLA, J.:***

On March 4, 2019, the Commissioner of Internal Revenue (CIR) filed his Motion for Reconsideration<sup>1</sup> of the Resolution promulgated on February 11, 2019 by the Court *En Banc*, dismissing his Motion to Admit Petition for Review for being filed out of time and due to non-compliance with the provisions of the Rules of Court. He prayed therein, while admitting that his Motion to Admit Petition for Review was filed beyond the reglementary period, the same should be admitted in the interest of the government.

On May 24, 2019, respondent Erwin Casaclan filed his Comment/Objection<sup>2</sup> thereto, as the filing beyond reglementary period is a fatal defect.

<sup>1</sup> *En Banc Docket*, pp. 51-56.

<sup>2</sup> *Ibid.*, pp. 60-62.

The Motion for Reconsideration is without merit.

Absent a compelling or special reason, the CIR has no sufficient justification to allow filing of his Petition for Review beyond the jurisdictional period of fifteen (15) days from receipt of the questioned decision or resolution. To emphasize, the CIR filed the said Motion only eighteen (18) days beyond the prescribed period of fifteen (15) days.

To take note also, the Petition for Review also suffers from infirmity such as non-submission of proof of service of a copy of the Petition for Review on the adverse party and non-submission of an Affidavit of Service to prove proper service of the subject Petition for Review to the adverse party by registered mail, which makes the Petition for Review a mere scrap of paper. Even correcting these infirmities, the fact still remains that the CIR lost his right to file his petition before this Court.

**WHEREFORE**, premises considered, the Motion for Reconsideration is **DENIED** for lack of merit.

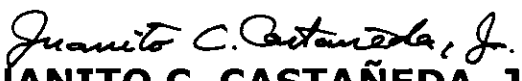
**SO ORDERED.**

  
**CIELITO N. MINDARO-GRULLA**  
Associate Justice

WE CONCUR:

(On Leave)

**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

  
**ERLINDA P. UY**  
Associate Justice

(On Leave)

**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

*Ma. Belen M. Ringpis-Liban*

**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

*Catherine T. Manahan*

**CATHERINE T. MANAHAN**  
Associate Justice