

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

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

CTA EB NO. 3125
(CTA Case No. 10646)

Present:

-versus-

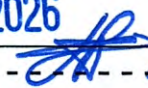
**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

TOASTERLEVER, INC.,

Respondent.

Promulgated:

FEB 02 2026

x- -----  1:35 p.m. x

RESOLUTION

On April 11, 2025, petitioner filed a *Motion for Extension of Time to File Petition for Review*. In a Minute Resolution dated April 14, 2025, the Court granted petitioner a non-extendible period of fifteen (15) days from April 12, 2025, or until April 27, 2025, within which to file his Petition for Review, subject to the conditions that the Motion was timely filed and compliant with Court of Tax Appeals (CTA) *En Banc* Resolution Nos. 8-2024 and 1-2025.

Thereafter, on April 25, 2025, petitioner filed his *Petition for Review*.

Subsequently, in a Minute Resolution dated September 11, 2025, the Court directed petitioner to submit proof of authority to file: (1) the Motion for Extension of Time to file the Petition for Review; and (2) the Petition for Review, within five (5) days from notice.

Section 3, Rule 17 of the Rules of Court provides:

Rule 17
DISMISSAL OF ACTIONS

SEC.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. (Emphasis supplied)

In this case, the Records Verification Report dated October 20, 2025 states that petitioner failed to comply with the directive of the Court in the Minute Resolution dated September 11, 2025.

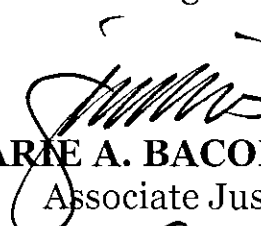
Accordingly, for failure to comply with the Court's order, and pursuant to Section 3, Rule 17 of the Rules of Court, the Court is constrained to dismiss the Petition for Review.

WHEREFORE, in view of the foregoing, the *Petition for Review* is dismissed.

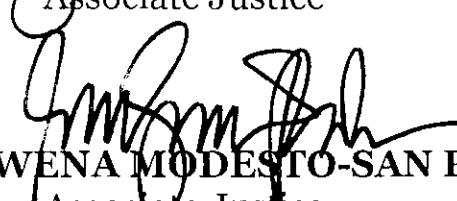
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice

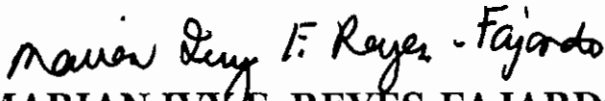


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

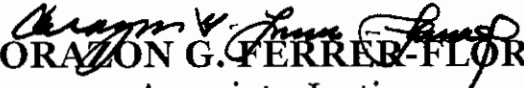
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MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice