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Republic of the Philippines
COURT OF TAX APPEALS
Manila

WONDER MECHANICAL ENGINEERING
CORPORATION represented by:
Mr. Lucio Quijano, President
& General Manager,
Petitioner-Appellant,

Dec. 20, 1963

- versus -

C.T.A.
CASE NO. 1036

THE BUREAU OF INTERNAL REV-
ENUE, represented by the Hon.
MELECIO R. DOMINGO, Commis-
sioner,
Appellee.

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R E S O L U T I O N

The respondent assessed against the petitioner the sum of ₱69,699.56, representing fixed and percentage taxes as manufacturer and as operator of a shop for the construction or repair of mechanical devices for the period from 1953 to 1954. Petitioner was also asked to pay the additional sum of ₱3,300.00 as compromise in extrajudicial settlement of its violations of the National Internal Revenue Code. (See letter of respondent to petitioner dated November 2, 1955, pp. 25-26, B.I.R. records.) The request for reconsideration was finally denied in a letter of respondent dated April 19, 1960, a copy of which was evidently received by petitioner on September 7, 1960. Hence, this appeal.

Petitioner's appeal is grounded solely on the allegation that it is engaged in a new and necessary industry and, therefore, it is exempt from all taxes. In his reply, respondent alleges that this Court has no jurisdiction to entertain the appeal because it was filed beyond the 30-day period prescribed in Section 11 of Republic Act No. 1125, and that the assessment is valid because it is based on transactions of petitioner not covered by its exemption as a new and necessary industry.

The records show that the final decision of respondent which has been appealed by petitioner was received by it on September 7, 1960. The appeal was filed on April 5, 1961, or more than six months from the date of receipt of respondent's decision. Therefore, the appeal was filed out of time.

Finding that the herein appeal was filed beyond the 30-day period prescribed in Section 11 of Republic Act No. 1125, the same is hereby dismissed, with costs against petitioner.

SO ORDERED.

Manila, December 20, 1963.

(Sgd.) ROMAN M. UMALI
Associate Judge

WE CONCUR:

(Sgd.) MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge