

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

Third Division

**PHILIPPINE AIRLINES,  
INC.,**

*Petitioner,*

- versus -

**COMMISSIONER OF  
INTERNAL REVENUE AND  
COMMISSIONER OF  
CUSTOMS,**

*Respondents.*

**CTA CASE NOS. 7670, 7818,  
7869, 7954 & 8034**

Members:

**UY, Chairperson,  
RINGPIS-LIBAN, and  
MODESTO-SAN PEDRO, JJ.**

Promulgated:

FEB 07 2020  
*C. 11:48 a.m.*

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**RESOLUTION**

For the Court's resolution are the following:

1. Respondent Commissioner of Customs' (COC's) "Motion for Reconsideration (of the Order dated September 10, 2019);
2. Respondent COC's "Motion for Time"; and
3. Respondent COC's "Memorandum" filed through registered mail on January 20, 2020.

On September 11, 2019, the Court received Respondent COC's "Manifestation" posted through registered mail on September 6, 2019, wherein Respondent COC stated that he would no longer be presenting evidence and asked to be excused from the hearing scheduled on September 10, 2019.

During the hearing held on September 10, 2019, only counsels for Petitioner and Respondent CIR appeared. The Court granted the parties not later than October 10, 2019 to file their respective Memoranda, after which the case shall be submitted for decision.

Respondent CIR filed his Memorandum on October 8, 2019<sup>1</sup>, while Petitioner filed its Memorandum on November 7, 2019<sup>2</sup>, after being granted an extension by the Court.<sup>3</sup>

On November 28, 2019, Respondent COC filed a "Motion for Reconsideration (of the Order dated September 10, 2019)" arguing that the order in open court for the parties to submit their respective memoranda within thirty days or until October 10, 2019 ought not apply to him as he received notice of the Order only on November 20, 2019 since he was not present during the hearing. Instead, Respondent COC submits that the thirty (30) days "from today", as stated in the open court Order, be counted from his receipt of the September 10, 2019 Order and not from the date of its issuance, in order for him to be given a real opportunity to fully present his case via a memorandum.

On December 4, 2019, the Court issued a Resolution requiring Petitioner to comment on the motion.

On December 23, 2019, Petitioner filed its Comment, stating that it was submitting the resolution of Respondent COC's Motion for Reconsideration to the sound discretion of the Court.

Acting on Respondent COC's "Motion for Reconsideration (of the Order dated September 10, 2019)", the same is **GRANTED**. Respondent COC is given thirty (30) days from November 20, 2019, or until December 20, 2019, within which to file his memorandum.

On January 8, 2020, the Court received Respondent COC's "Motion for Time" filed through registered mail on December 20, 2019, praying for an additional period of thirty (30) days or until January 19, 2019, within which to file his Memorandum.

Acting on the motion, the same is **GRANTED**. Respondent COC is given an additional thirty (30) days or until January 19, 2019, within which to file his Memorandum.

On January 24, 2020, the Court received Respondent COC's "Memorandum" filed through registered mail on January 20, 2020. Since January 19, 2019 fell on a Sunday, Respondent COC's posting thereof via registered mail the next working day is deemed to be timely filed. As such, Respondent COC's "Memorandum" is **NOTED**.

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<sup>1</sup> Docket - Vol. 5, pp. 2580-2590.

<sup>2</sup> *Id.*, pp. 2598-2680.

<sup>3</sup> *Id.*, p. 2597.

RESOLUTION

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Considering that all the parties to this case have submitted their respective memoranda, the case is **SUBMITTED FOR DECISION.**

**SO ORDERED.**



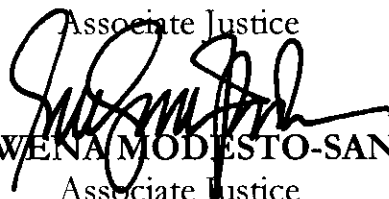
**ERLINDA P. UY**

Associate Justice



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

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice