

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11023

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

Petitioner,

NOTICE OF RESOLUTION

- versus -

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village, Makati City

COMMISSIONER OF INTERNAL REVENUE
Thru: Litigation Division
Bureau of Internal Revenue
BIR National Office Building
BIR Road, Diliman, Quezon City

ATTY. ROBERTO C. BERMEJO
Unit 2-B Jejomar Bldg.
344 Maysilo Circle, Mandaluyong City

GREETINGS:

You are hereby notified by these presents that on March 14, 2023, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, March 16, 2023.

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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NESTOR J. LUMANAS (doing
business under the name and
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Pharmaceutical Distributor”),

Petitioner,

- versus -

CTA CASE NO. 11023

Members:

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

COMMISSIONER OF INTERNAL
REVENUE,

Promulgated:

Respondent.

MAR 14 2023 ; 1:11 P.M.


x-----x

RESOLUTION

For resolution are the following:

1. Petitioner’s **Ex-Parte Motion for Additional Time** posted on February 10, 2023; and,
2. Petitioner’s **Amended Petition for Review** filed on February 23, 2023.

The Court **NOTES** that, as per Records Verification dated February 21, 2023, petitioner sent only two (2) copies of his Ex-Parte Motion for Additional Time which is non-compliant with the mandate of CTA EB Resolution No. 2-2021 dated January 7, 2021.

Anent petitioner’s Amended Petition for Review, Section 2, Rule 10 of the Rules of Court, as amended, provides that a party may amend his pleading once as a matter of right at any time before a responsive pleading is served, to wit:

“Section 2. *Amendments as a matter of right.* – A party may amend his [or her] pleading once as a matter of right at any time before a responsive pleading is served or, in the case of a reply, at any time within ten (10) calendar days after it is served.” (Boldfacing supplied)

Considering that petitioner's Amended Petition for Review was filed before a responsive pleading was served to him, petitioner was within his right to amend his Petition for Review.

WHEREFORE, premises considered, petitioner is **DIRECTED** to submit an additional two (2) copies of his **Ex-Parte Motion for Additional Time** within a period of five (5) days from receipt hereof.

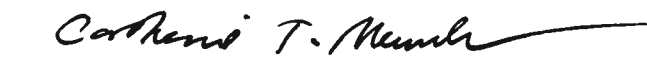
In the interest of justice and orderly procedure, petitioner's **Ex-Parte Motion for Additional Time** is **GRANTED**. Accordingly, petitioner is **GIVEN** an additional period of ten (10) days from February 13, 2023 or until February 23, 2023 within which to comply with the Minute Resolution dated December 12, 2022.

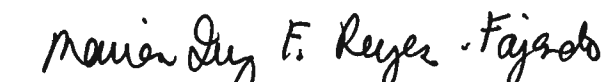
Petitioner's Amended Petition for Review is **NOTED** and **DEEMED SUFFICIENT COMPLIANCE** with the Minute Resolution dated December 12, 2022. Accordingly, the Court's Resolution dated February 27, 2023 dismissing the present case is hereby **SET ASIDE**.

Let summons be issued to respondent.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice