

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

EN BANC

**ALBERTO LIM TANGSO/
A.L. ELECTRICAL SHOP
& PARTS SUPPLY,**

**CTA EB NO. 3018
(CTA CASE NO. 10367)**

Petitioner, Present:

-versus-

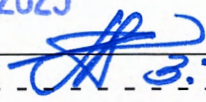
**DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

AUG 18 2025

Respondent.

x- -----  3:21 p.m. x

R E S O L U T I O N

On April 10, 2025, petitioner was directed to file the email/soft copy of its *Motion for Extension* filed on October 25, 2024 with a reminder that failure to do so will result of such pleading “deemed as not filed” pursuant to CTA *En Banc* Resolution No. 8-2024.

However, per Records Verification Report dated June 2, 2025, it was found out that petitioner still failed to send the email/soft copy of said *Motion for Extension*.

Thus, the filing of *Petition for Review* by petitioner on November 8, 2024 was beyond the prescribed period. 

WHEREFORE, premises considered, petitioner's *Petition for Review* is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.



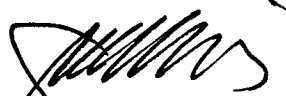
ROMAN G. DEL ROSARIO
Presiding Justice



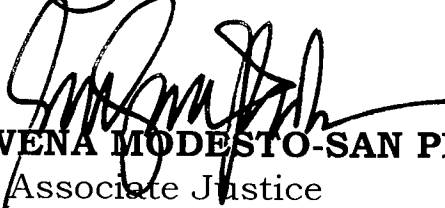
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



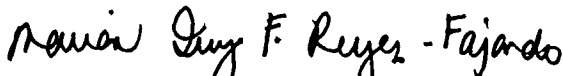
CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice