REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PANAY POWER CORPORATION (FORMERLY AVON RIVER POWER HOLDINGS CORPORATION),
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1557
(CTA CASE NO. 7402)

Present:
Del Rosario, *P.J.,*
Castañeda, Jr.
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban*, and*
Manahan, *JJ.*

Promulgated:

FEB 21 2017; 3:36 p.m.

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RESOLUTION

On November 25, 2016, Petitioner filed a "Motion for Extension of Time to File Petition for Review" stating that on June 24, 2016 petitioner received a copy of the Court of Tax Appeals- Special First Division's (CTA-Division) Amended Decision which denied in its entirety petitioner's judicial claim for refund or issuance of a tax credit certificate; that on July 11, 2016, petitioner filed a Motion for Reconsideration of the Amended Decision; the CTA-Division denied petitioner's Motion for Reconsideration in a Resolution dated November 10, 2016; that the said Resolution was received by petitioner on November 11, 2016; that petitioner has until November 26, 2016 within which to file the Petition for Review.

In the said motion, petitioner prayed that it be given an additional period of fifteen (15) days from November 26, 2016 or until December 11, 2016, within which to file a Petition for Review.

On December 5, 2016, the Court *En Banc* issued a Minute Resolution granting a final and non-extendible period of fifteen (15) days from November 26, 2016, or until December 11, 2016, within which to file the petitioner's Petition for Review.

On January 10, 2017, the Judicial Records Division of this Court issued a Records Verification Report stating that petitioner failed to file the Petition for Review.

The following provisions of Rule 8 of the Revised Rules of the Court of Tax Appeals are applicable, viz:

> Section 1. *Review of cases in the Court en banc.* – In cases falling under the exclusive appellate jurisdiction of the Court *en banc*, the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or a new trial with the Division.
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> Section 3. *Who may appeal; period to file petition.*-
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> xxx
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> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.
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> Section 4. *Where to appeal.* –
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> xxx
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> (b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal.

A perusal for the record shows that to date petitioner has not filed its Petition for Review.

IN VIEW OF THE FOREGOING, the instant case is dismissed.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice