

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

ARGUS DEVELOPMENT
CORPORATION, AS
REPRESENTED BY MARIA
DOLORES ELEGADO,

Petitioner,

- versus -

COMMISSIONER OF
INTERNAL REVENUE,

Respondent.

CTA CASE NO. 12034

Members:

MANAHAN, Chairperson,
REYES-FAJARDO,
ANGELES, JJ.

Promulgated:

OCT 24 2025
9:30 am

X -----X

RESOLUTION

Acting on the *Petition for Review with Motion to Suspend Collection of Taxes* filed on July 9, 2025, the same is **considered as not filed** for failure of petitioner to comply with CTA En Banc Resolution No. 8-2024, as amended by CTA En Banc Resolution No. 1-2025, which requires the transmittal of an e-mail/PDF copy within twenty-four (24) hours from the completion of its primary mode of filing, to wit:

CTA EN BANC RESOLUTION NO. 8-2024¹

2. Manner of transmittal. — The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

xxx

¹Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC, CTA En Banc Resolution No. 8-2024, September 1, 2024.

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3 (a), 3 (b), or 3 (c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for En Banc cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. **The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; otherwise, the pleading or court submission shall be deemed as not filed.** (*Emphasis supplied*)

CTA EN BANC RESOLUTION NO. 1-2025²

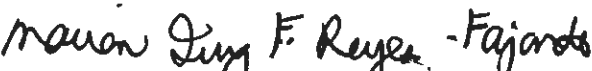
9. All other electronic submissions that do not comply with CTA En Banc Resolution No. 8-2024 and other related CTA issuances on e-filing, shall be considered as not filed; and xxx (*Emphasis supplied*)

Thus, in view of the *Records Verification Report* dated July 16, 2025, stating that the petitioner failed to submit an email/soft copy of the instant *Petition*, the latter is **deemed as not filed**.

WHEREFORE, premises considered, CTA Case No. 12034 is hereby **DISMISSED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice

² Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals, CTA En Banc Resolution No. 1-2025, February 5, 2025.