

out to JRB  
ND

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
Quezon City

**EN BANC**

LOADSTAR INTERNATIONAL  
SHIPPING, INC.,  
Petitioner,

CTA EB NO. 2011  
(CTA Case No. 9176)

*Present:*

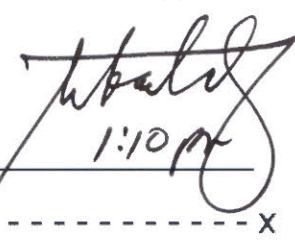
- versus -

DEL ROSARIO, P.J.,  
CASTAÑEDA, JR.,  
UY,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA, and  
MODESTO-SAN PEDRO, JJ.

COMMISSIONER OF  
INTERNAL REVENUE,  
Respondent.

Promulgated:

JUL 07 2021

  
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**RESOLUTION**

In the Resolution dated 08 March 2021, the Court ordered respondent to file his comment to petitioner's "Motion for Reconsideration [Re: Decision dated November 11, 2020]" within five (5) calendar days from receipt hereof.

Respondent filed his "Opposition (re: Petitioner's Motion for Reconsideration dated 26 November 2020)" (**opposition**) via email on 22 March 2021. However, he submitted eleven (11) hard copies of the said opposition only on 08 June 2021.

Pursuant to CTA *En Banc* Resolution No. 4-2021 dated 24 February 2021, litigants shall submit, by personal filing or licensed courier, the required number of hard copies of the pleadings, motions, and other court submissions within **five (5) calendar days** from date of filing by email.<sup>1</sup> Failure to do so shall be a ground for declaring the

<sup>1</sup> Paragraph 3.

**RESOLUTION**

CTA EB No. 2011 (CTA Case No. 9176)

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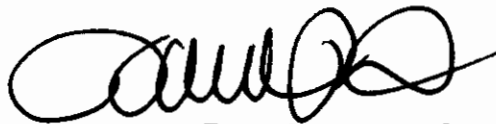
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pleading, motion, and other court submission as deemed not filed which may result in the dismissal of the petition for review, complaint or information, and the imposition of other appropriate sanctions as may be determined by the Court.<sup>2</sup>

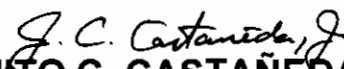
In view of the foregoing *En Banc* Resolution and considering the lapse of time between the filing of respondent's opposition *via* email and the filing of the hard copies on 08 June 2021, the Court is constrained to treat respondent's "Opposition (re: Petitioner's Motion for Reconsideration dated 26 November 2020)" as **DEEMED NOT FILED**.

**WHEREFORE**, petitioner's "Motion for Reconsideration [Re: Decision dated November 11, 2020]" is now **SUBMITTED** for resolution.

**SO ORDERED.**



**ROMAN G. DEL ROSARIO**  
Presiding Justice



**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice



**ERLINDA P. UY**  
Associate 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