

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Third Division

THE ORCHARD GOLF AND
COUNTRY CLUB, INC.,

Petitioner,

- versus -

CTA CASE NO. 8986

Members:

UY, *Chairperson*, and
RINGPIS-LIBAN, *JJ*.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

JAN 23 2019

1:02 p.m.

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RESOLUTION

On October 08, 2018, a Resolution¹ was issued ordering the parties to submit simultaneous memoranda within thirty (30) days from notice. Upon receipt thereof or the lapse of the period granted, this case shall be deemed submitted for decision.

On November 15, 2018, Petitioner filed a "Motion for Extension"² praying for an additional period of fifteen (15) days from November 15, 2018 or until November 30, 2018 within which to file its Memorandum, which the Court granted in a Resolution³ dated November 15, 2018.

On November 21, 2018, Petitioner filed a "Motion for Last Extension" *via* registered mail, praying for another extension of ten (10) days from December 03, 2018 or until December 13, 2018 within which to file its Memorandum, which the Court granted in a Resolution dated December 18, 2018.

On December 13, 2018, Petitioner filed a "Motion to Admit Memorandum (with attached Memorandum dated 13 December 2018)" *via* registered mail.

¹ Docket, pp. 4085-4086.

² *Id.*, pp. 4091-4093.

³ *Id.*, p. 4097.

On December 18, 2018, Petitioner filed a “Manifestation” stating that it filed a “Motion to Admit Memorandum (with attached Memorandum dated 13 December 2018)” on December 13, 2018 *via* registered mail.

WHEREFORE, Petitioner’s “Manifestation” filed on December 18, 2018 is **NOTED**.

Finding merit thereon, Petitioner’s “Motion to Admit Memorandum (with attached Memorandum dated 13 December 2018)” is **GRANTED**. The Memorandum is **ADMITTED** and made part of the records of the case.

Since the parties have already submitted their respective memoranda, this case shall be deemed submitted for decision.

SO ORDERED.


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice