REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

DIONISIA D. PACQUIAO,
Petitioner,

- versus -

HON. THELMA S. MILABAO
OIC, REGIONAL DIRECTOR
BUREAU OF INTERNAL
REVENUE REGION NO. 18,
Respondent.

CTA CASE NO. 9039

Members:

CASTAÑEDA, JR., *Chairperson,*
CASANOVA, *and*
MANAHAN, *JJ.*

Promulgated:

SEP 14 2017

1:35 p.m.

x- x

RESOLUTION

CASANOVA, *J.*:

Records show that on June 15, 2017, respondent filed, through registered mail, only one (1) copy of his **Motion for Reconsideration (Re: Decision promulgated on 30 May 2017)**, which was received by the Court on June 28, 2017.

In view thereof, the Court issued a Resolution dated July 6, 2017 directing respondent to submit additional three (3) copies within a period of five (5) days from notice thereof pursuant to A.M. No. 11-9-4-SC in relation to CTA *En Banc* Resolution No. 5-2013 dated May 28, 2013.

However, respondent failed to comply with the said Resolution despite notice per Records Verification dated August 25, 2017.

CTA *En Banc* Resolution No. 4-2012 dated September 3, 2012 provides that "failure to submit the lacking documents within the period given shall constrain the Court to consider the pleading/submission as *deemed not filed*."

Considering that only 1 copy of the motion was filed and respondent failed to submit the lacking copies as directed in the Resolution dated July 6, 2017, respondent's **Motion for Reconsideration (Re: Decision promulgated on 30 May 2017)** is **DEEMED NOT FILED** and is considered a mere scrap of paper.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

CATHERINE T. MANAHAN
Associate Justice