

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

DIONISIA D. PACQUIAO,
Petitioner,

CTA CASE NO. 9039

- versus -

Members:

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

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

Promulgated:

SEP 14 2017

X- - - - - X

✓ 1:25 p.m.

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.

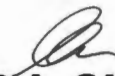
In view thereof, the Court issued a Resolution dated July 6, 2017 directing respondent to submit additional three (3) copies within a period of five (5) days from notice thereof pursuant to A.M. No. 11-9-4-SC in relation to CTA *En Banc* Resolution No. 5-2013 dated May 28, 2013.

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:


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CATHERINE T. MANAHAN
Associate Justice