

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

**MARKETING CONVERGENCE,
INC.,**

Petitioner,

CTA EB NO. 2464

(CTA Case No. 9379)

Present:

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

-versus-

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

JUN 28 2021

x- - - - -

RESOLUTION

On May 26, 2021, the Court received the Commissioner of Internal Revenue's (CIR) *Motion for Extension of Time to File Petition for Review (Motion)*, posted on March 26, 2021, praying for an additional period of fifteen (15) days from March 30, 2021, or until April 14, 2021, within which to file his Petition for Review.

The Court notes that the *Motion* is captioned *Marketing Convergence, Inc. v. Commissioner of Internal Revenue*, despite the CIR being the petitioner in the instant case.

The Court will now look at the applicable periods of this case.

The *Motion* was timely posted on March 26, 2021.

However, due to the physical closure of Courts from March 25, 2021 to May 14, 2021,¹ and with Court operations

¹ Announcement Re: Physical Closure of NCJR Courts, Nearby Provinces on March 25-26, 2021, dated March 25, 2021; Re: Physical closure of courts in the National Capital

resuming only on May 17, 2021,² the instant *Motion* was received only on May 26, 2021.

For the reasons stated in the *Motion*, the same is hereby GRANTED.

Petitioner CIR's last day to file his Petition for Review, under the *Motion*, is on April 14, 2021. This was covered by Administrative Circular No. 21-2021, which stated that the courts shall remain physically closed until April 18, 2021, and the time for filing and service of pleadings and motions is suspended and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court.

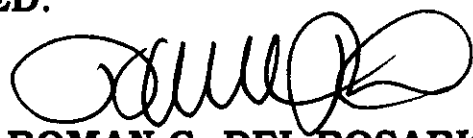
As discussed above, the Courts physically reopened on May 17, 2021. Counting seven (7) calendar days from May 17, 2021, the CIR had until May 24, 2021 within which to file his Petition for Review.

On June 2, 2021, Records Verification states that the CIR failed to file his Petition for Review as of said date.

WHEREFORE, the *Motion for Extension of Time to File Petition for Review* posted by the Commissioner of Internal Revenue on March 26, 2021 is **GRANTED**.

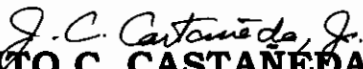
However, considering the failure of the Commissioner of Internal Revenue to file his Petition for Review, the instant case is deemed **CLOSED** and **TERMINATED**.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

Judicial Region and nearby provinces from March 29-31, 2021 and throughout the Holy Week, dated March 27, 2021; Administrative Circular No. 15-2021 Re: Extension of the Physical Closure of Courts and the Filing Periods for Pleadings and Other Court Submissions in Light of the Enhanced Community Quarantine from April 5 to April 11, 2021; Administrative Circular No. 21-2021 Re: Extension of Physical Closure of Courts; Administrative Circular No. 22-2021 Re: Physical Closure of Courts in Enhanced Community Quarantine and Modified Enhanced Community Quarantine Areas; and, Administrative Circular No. 29-2021 Re: Work Arrangements in Courts on 3-14 May 2021.

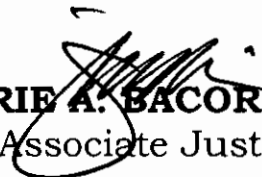
² Administrative Circular No. 33-2021 Re: Court Operations Starting 17 May 2021.


JUANITO C. CASTANEDA, 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