REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

BAGUIO COUNTRY CLUB CORPORATION,
Petitioner,

- versus -

C.T.A.
CASE NO. 296

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

9/24/56

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RESOLUTION

Acting upon the "Motion to Dismiss" filed by counsel for the respondent on August 8, 1956, on the ground that this Court has no jurisdiction over the case, and it appearing:

1. That on April 19, 1955, the petitioner admittedly received (Exhibit B, petitioner; Exhibit 2, respondent, p. 10 BIR rec.) the decision of the respondent, dated March 30, 1955, (Exhibit A petitioner; Exhibit 1 respondent, p. 9 BIR rec.) assessing and demanding from the petitioner the sum of ₱1,227.50 as real estate dealer's tax for the period from the 4th quarter of 1946 to the 4th quarter of 1954;

2. That on May 12, 1955, or after the lapse of twenty-three (23) days from receipt of the decision mentioned above, the petitioner through counsel filed its request (Exhibit C, petitioner; Exhibit 3, respondent, pp. 11, 12 BIR rec.) for reconsideration of the same, dated May 11, 1955,

with the Bureau of Internal Revenue;

3. That on June 21, 1956, the petitioner received the denial, dated June 8, 1956, (Exhibit D, petitioner; Exhibit 4 respondent, pp. 35, 36 BIR rec.) of its request for reconsideration of respondent's decision;

4. That on July 7, 1956, or after the lapse of sixteen (16) days from receipt of the denial of the request for reconsideration, the petitioner filed its present petition for review with this Court;

5. That pursuant to Section 11 of Republic Act No. 1125, "Any person, association or corporation adversely affected by a decision or ruling of the Collector of Internal Revenue x x x x x x may file an appeal in the Court of Tax Appeals <u>within thirty days after the receipt of such decision or ruling</u>"; (underscoring supplied)

6. That more than thirty (30) days, or more specifically thirty-nine (39) days, elapsed from the receipt of the decision which is the subject of the present appeal to the instant petition for review, without counting the period of time when the request for reconsideration was pending action in the Bureau of Internal Revenue; and

7. That the decision of the respondent of March 30, 1955, has now become final and executory and therefore cannot be passed upon in review by this Court.

WHEREFORE, in view of the foregoing considerations, we find the "Motion to Dismiss" filed by the respondent on August 8, 1956 well-founded and meritorious, and the same is hereby granted.

The "Petition for Review" filed by the petitioner on July 7, 1956 should be, as it is hereby dismissed, for lack of jurisdiction with costs against petitioner.

SO ORDERED.

Manila, September 24, 1956.

AUGUSTO M. LUCIANO
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

ROMAN M. UMALI
Associate Judge