REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

ERNEST LOGISTICS CORPORATION
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11973

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

AUG 20 2025
4:04 p.m.

x - x

RESOLUTION

On June 4, 2025, petitioner filed a *Petition for Review* dated June 4, 2025 seeking the nullification of the respondent Commissioner of Internal Revenue's Decision on the Final Decision on Disputed Assessment (FDDA) dated January 6, 2025, and the Warrant of Distraint and/or Levy (WDL) dated May 22, 2025. However, petitioner electronically filed the PDF copy of the Petition on June 8, 2025 which was more than twenty-four (24) hours from the filing of the paper copies of said Petition.

As such, the *Petition for Review* is deemed not filed due to petitioner's failure to electronically file the PDF copy of the said Petition within twenty-four (24) hours from the filing of the paper copies in accordance with Court of Tax Appeals En Banc Resolution No. 8-2024.

In addition, the Court observes that the Secretary's Certificate dated June 3, 2025, and the Verification and Certificate of Non-Forum Shopping dated June 4, 2025, are both defective for lack of competent proof of affiant's identity as required under the 2004 Rules on Notarial Practice.

WHEREFORE, in view of the foregoing, the *Petition for Review* is deemed not filed.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice