

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

J.M. RUBIN (PHIL.) MFG., INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 3345

THE ACTING COMMISSIONER OF
CUSTOMS,
Respondent.

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R E S O L U T I O N

After careful consideration of respondent's motion filed on September 3, 1981, seeking the dismissal of petitioner's appeal for lack of cause of action and lack of jurisdiction, and which alleged, in support thereof, the following:

"While the petition for review alleges a cause of action against respondent regarding a decision allegedly rendered by the respondent on petitioner's claim for abatement or exemption from the payment of taxes and customs duties, actually, no such claim exists in the Records of the Bureau of Customs. Evidently, no questioned decision or ruling of respondent is attached or annexed as a basis for the Petition for Review, because there is nothing to be attached. Indeed, respondent is without knowledge that there was such a claim having been filed with the Bureau of Customs. Respondent could not think of any reason how petitioner could bring before the Honorable Court an action or appeal which is baseless and unfounded.

"And, even assuming arguendo, that such a decision of respondent exists, the same was filed way out of time. The petition states among others, that a copy of the alleged decision allegedly

RESOLUTION -
CTA CASE NO. 3345

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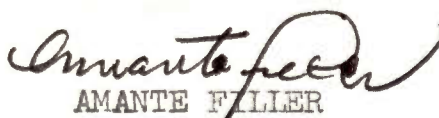
dated February 25, 1981 was received by Petitioner on May 9, 1981 (Pet. for Review, p. 1). It appearing that the stamp mark on the petition for review the same was filed and received by this Honorable Court on June 9, 1981, only reveals that a period of thirty one (31) days was consumed in the filing of the same or one (1) day beyond the 30-day reglamentary period for perfecting an appeal with this Honorable Court. (R.A. 1125). Hence, this Court is without jurisdiction to entertain petitioner's appeal."

and finding the same meritorious, the Court, resolves, as it hereby resolves, to GRANT the said motion.

WHEREFORE, petitioner's petition for review is hereby dismissed for lack of jurisdiction and lack of cause of action.

SO ORDERED.

Quezon City, April 15, 1982.


AMANTE FILLER
Presiding Judge


ALEX Z. REYES
Associate Judge


CONSTANTE C. ROAQUIN
Associate Judge

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