

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**THIRD DIVISION**

**FIRST PHILIPPINE UTILITIES CTA CASE NO. 9431**  
**CORPORATION,**

Petitioner,

Members:

- versus -

**UY, Chairperson,**  
**RINGPIS-LIBAN, and**  
**MODESTO-SAN PEDRO, JJ.**

**COMMISSIONER OF INTERNAL**  
**REVENUE,**

Respondent.

Promulgated:

SEP 20 2019  
2:02 p.m.

X-----X

**RESOLUTION**

Considering the filing of petitioner's "Memorandum" on September 16, 2019, without respondent's Memorandum as per Records Verification Report dated September 17, 2019, this case is now deemed submitted for decision.

**SO ORDERED.**

(On Leave)

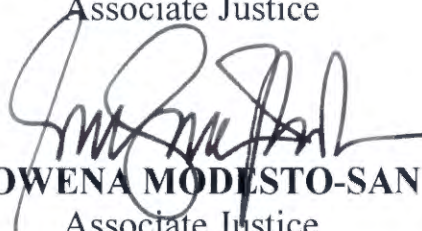
**ERLINDA P. UY**

Associate Justice



**MA. BELEN M. RINGPIS-LIBAN**

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice