

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

COMMISSIONER INTERNAL REVENUE,	OF	CTA EB NO. 2317 (CTA CASE NO. 9715)
		Petitioner,

Present:

-versus-

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

ALBERTO B. FINEZ,
Respondent.

Promulgated:

FEB 22 2021

3:40pm

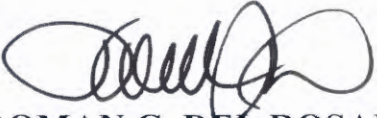
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RESOLUTION

In a Resolution dated October 16, 2020, the Court *denied* petitioner's Motion to Admit Petition for Review on jurisdictional ground. Petitioner received the Resolution on October 26, 2020¹ and, to date, has not filed a motion for the reconsideration of the same. The November 8, 2019 Decision, appealed by the petition, and the October 16, 2020 Resolution, therefore, have become final.

Accordingly, this case is now deemed **CLOSED** and **TERMINATED**.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

¹ Rollo, p. 75.


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