

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

FIRST DIVISION

CTA CASE NO. 11827

**PHILIPPINE CROP INSURANCE
CORPORATION (PCIC),**
Petitioner,

- versus -

NOTICE OF RESOLUTION

**HON. ROMEO D. LUMAGUI, JR.,
COMMISSIONER OF INTERNAL
REVENUE,**
Respondent.

To:

ATTY. GILBERT S. CORONEL
Philippine Crop Insurance Corporation
7th Floor, Building A
National Irrigation Administration Complex
EDSA, Diliman, Quezon City 1100

GREETINGS:

You are hereby notified by these presents that on **May 14, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 15, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PHILIPPINE CROP CTA CASE NO. 11827
INSURANCE
CORPORATION (PCIC),
Petitioner,

Members:

- versus -

DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.

HON. ROMEO D.
LUMAGUI, JR.,
COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

MAY 14 2025 3:00 PM

X ----- X

RESOLUTION

For failure of petitioner to submit an email/soft copy of the Petition for Review within 24 hours from the filing of the hard/paper copy on 27 March 2024, pursuant to Section 2, paragraph 2 of *En Banc* Resolution No. 08-2024¹, adopting A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC (Re: Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Being Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule), the Court hereby considers the instant Petition for Review dated 20 March 2025, as **DEEMED NOT FILED**.

WHEREFORE, this case is hereby **DISMISSED**.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

¹ Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

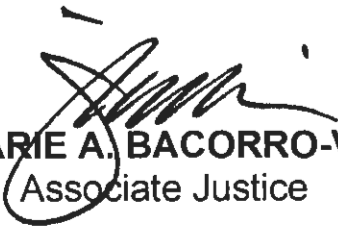
RESOLUTION

CTA CASE NO. 11827

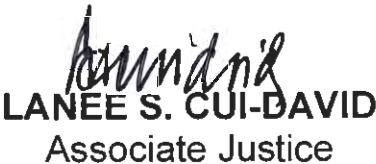
**Philippine Crop Insurance Corporation (PCIC) v. Hon. Romeo D. Lumagui, Jr.,
Commissioner of Internal Revenue**

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x-----x



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



LANEE S. CUI-DAVID
Associate Justice