REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THERMAPRIME DRILLING CORPORATION (formerly known as THERMAPRIME WELL SERVICES, INC.),
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 2155
(CTA Case No. 8896)

Present:

Del Rosario, *PJ*,
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, and
Modesto-San Pedro, *JJ.*

Promulgated:

MAR 02 2021 4:10 p.m.

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DECISION

CASTAÑEDA, JR., *J.*:

For review on appeal are the Decision[1] and the Resolution[2] of the CTA Special Third Division (CTA Division) dated March 26, 2019 and September 16, 2019, respectively, in the case *Thermaprime Well Services, Inc. v. Commissioner of Internal Revenue, and The Bureau of Internal Revenue,* docketed as CTA Case No. 8896.

The dispositive portion of the March 26, 2019 Decision ("Assailed Decision") reads:

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[1] *Rollo*, p. 41-55; Penned by Associate Justice Ma. Belen M. Ringpis-Liban, and concurred by Associate Justice (now retired) Esperanza R. Fabon-Victorino.
[2] *Rollo*, pp.58-60.

> "**WHEREFORE,** premises considered, the instant Petition for Review is **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED.**"

The dispositive portion of the September 16, 2019 Resolution ("Assailed Resolution") reads:

> "**WHEREFORE,** premises considered, petitioner's **Motion for Reconsideration (Re: Decision dated March 26, 2019)**, is hereby **DENIED** for lack of merit.
>
> **SO ORDERED.**"

THE FACTS

The facts of this case as found by the CTA Division[3] are as follows:

> "Petitioner Thermaprime Well Services, Inc. is a corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with office address at 2nd Floor, Benpres Building, Meralco Avenue corner Exchange Road, Pasig City. It is also duly registered with the Bureau of Internal Revenue (BIR) as VAT Zero Rated taxpayer per RA 9513 — Renewable Energy Act of 2008 under Certificate of Registration No. OCN3RC0000498053.
>
> xxx xxx xxx
>
> On March 21, 2012, petitioner filed Amended Quarterly VAT Returns for the third (3rd) and fourth (4th) quarters of taxable year 2011. It claims to have unutilized input taxes of P5,865,732.85 and P5,230,257.71, respectively, totaling to P11,095,990.56, xxx xxx xxx.
>
> On September 24, 2013, petitioner filed with the Revenue District Office (RDO) No. 43A, Pasig City an application for tax credits/refund of input VAT for the 3rd and 4th quarters of 2011. *gr*

[3] *Rollo*, pp. 41-49; Citations omitted.

Then, on February 28, 2014, petitioner received a Letter of Authority (LOA) No. LOA-43A-2014-00000072 dated February 24, 2014 from OIC-Regional Director Jonas DP Amora of Revenue Region No. 7. The LOA authorizes Revenue Officer Ricardo JR Cruz and Group Supervisor Chito Cabel of RDO No. 43A to examine petitioner's books of accounts for VAT for the period January 1 to December 31 of 2011 pursuant to Mandatory Audit — Claim for Refund.

A First Notice dated February 24, 2014 was subsequently issued by respondents requesting presentation/production of accounting books pursuant to the LOA dated February 24, 2014.

On March 18, 2014, petitioner submitted a Letter to the BIR RDO NO. 43A requesting for a list of documents required to process and review their refund application. Thus, on March 20, 2014, petitioner was furnished a Request for Presentation of Records (Per RMO 45-2010) dated February 28, 2014 containing the list of documents required by the BIR.

On March 31, 2014, petitioner submitted another Letter, of even date, transmitting a copy of its Sale Invoice/Official Receipt covering the period July to December 2011.

On April 21, 2014, petitioner received a Second and Final Request for Presentation of Records (Per RMO 45-2010) dated April 3, 2014 from Revenue District Officer Josephine S. Virtucio of RDO No. 43A stating that petitioner still have not yet presented the needed records for their examination.

As such, on April 23, 2014, petitioner sent a Letter dated April 22, 2014 to the BIR RDO No. 43A, submitting additional documents in support of its refund application.

To date, respondents have not yet acted on petitioner's administrative claim for refund and/or issuance of tax credit certificate.

As a result, on September 22, 2014, petitioner filed a Petition for Review with this Court elevating the matter via judicial appeal.

On November 20, 2014, respondents filed their Answer, interposing the following special and affirmative defenses:

xxx xxx xxx

Thereafter, on November 24, 2014, a Notice of Pre-Trial Conference was issued by this Court setting the case for pre-trial conference on February 5, 2015 at 9:00 a.m.

xxx xxx xxx

On March 6, 2015, petitioner filed its Petitioner's Pre-Trial Brief, while respondents, filed their Respondents' Pre-Trial Brief on April 30, 2015.

Simultaneously also, on March 6, 2015, petitioner submitted the Judicial Affidavit of its witness, Mr. Erwin O. Avante, Vice President for Finance of Energy Development Corporation (EDC), via a Manifestation (Re: Submission of Attached Judicial-Affidavit of Witnesses Erwin O. Avante), to primarily testify and prove that EDC is engaged in the business of exploration of steam, generation, and sale of power, particularly renewable energy such as geothermal energy, and that it is registered as a renewable energy developer of geothermal energy; that EDC entered into service contracts with petitioner; and, that petitioner's transactions with EDC are VAT zero-rated transactions, due to the nature of the business of EDC.

In the same manner, the Judicial Affidavit of its witness, Ms. Arlene M. Moriles, petitioner's Assistant Accounting Manager, via a Manifestation (Re: Submission of Attached Judicial-Affidavit of Witnesses Arlene M. Moriles), to primarily testify and prove that petitioner is a VAT-registered corporation engaged in the business of providing services for the drilling and workover of exploratory or development wells and other related services; that petitioner's only client since 2011 is EDC, an entity providing energy through renewable energy sources; that petitioner provides its services to and entered into service contracts with EDC; that petitioner's transactions with EDC are VAT zero-rated transactions, and as such petitioner is entitled to a tax refund and/or credit; that petitioner has not utilized the excess or unutilized input VAT incurred from the 3rd and 4th quarter of 2011; and, that the administrative appeal and petition for review concerning petitioner's tax refund and/or credit was timely filed.

Thereafter, on September 22, 2015 the parties submitted their Joint Stipulation of Facts and Issues (JSFI). Consequently, a Pre-Trial Order was issued by this Court on October 12, 2015 deeming the pre-trial as terminated and setting the case for the initial presentation of evidence for the petitioner on October 13, 2015 at 9:00 a.m.

On October 13, 2015, petitioner filed a Motion to Commission an Independent Certified Public Accountant praying that Ms. Ma. Fedna B. Parallag, Tax Partner of Isla Lipana & Co., a Philippine member firm of PwC Philippines, be appointed and commissioned as the Independent Certified Public Accountant (ICPA) for the present case.

On February 16, 2016, petitioner submitted the Judicial Affidavit together with the curriculum vitae of Ms. Ma. Fedna B. Parallag, the intended ICPA for the instant case, via Compliance/Manifestation (Re: Submission of Judicial Affidavit of Witnesses Fedna B. Parallag), to prove, among others, that she is qualified, competent and can perform the responsibilities of an independent certified public accountant.

Thus, in a Resolution dated March 1, 2016, this Court granted petitioner's Motion, thereby, commissioning Ms. Ma. Fedna B. Parallag as the ICPA for the case. After taking her oath, the court-commissioned ICPA, Ms. Parallag, was ordered to submit her ICPA report within thirty (30) days or until March 23, 2016.

In compliance, petitioner filed, through registered mail, on March 23, 2016, the ICPA Report.

On July 7, 2016, petitioner submitted the Judicial Affidavit of its witness, Ms. Ma. Fedna B. Parallag, the court-commissioned ICPA, via Compliance/Manifestation (Re: Submission of Judicial Affidavit of Witnesses Fedna B. Parallag), to primarily testify and prove that she conducted the audit of documents submitted by petitioner in relation to its claim for VAT refund; that she prepared and submitted her report on her findings; and, to identify various documents in support of her testimony, including the submitted ICPA Report.

There being no other witnesses to present, this Court, in the Order dated September 5, 2016, gave petitioner a period of twenty (20) days or until September 25, 2016 within which to file its Formal Offer of Evidence. Also, the initial presentation of evidence for respondents was set on November 28, 2016 at 1:30 p.m.

After asking for, and being granted, an extension of time, petitioner filed on March 3, 2017 its Formal Offer of Evidence, offering Exhibits 'P-1' to 'P-1635-A', inclusive of sub-markings, as its documentary evidence. Subsequently, in a Resolution dated October 2, 2017, this Court admitted petitioner's exhibits save for several exhibits for petitioner's failure to present the original copies for comparison, and for not being found in the records of the case.

On October 25, 2017, petitioner filed a Motion for Partial Reconsideration (Re: Resolution dated October 2, 2017), seeking reconsideration of the denied exhibits and explaining that the documents denied forms part of the ICPA Report. Thus, in a Resolution dated January 9, 2018, this Court gave due consideration and partially granted petitioner's Motion, thereby leaving only Exhibit Nos. 'P-101', 'P-707', 'P-930', 'P-1280', 'P-1291', 'P-1292', 'P-1305', 'P-1306', 'P-1313', 'P-1629' and 'P-1630' as petitioner's denied exhibits. Thereafter, petitioner was deemed to have rested its case.

During the initial presentation of evidence for the respondents, their counsel manifested that they have no evidence to present in this case. Thus, the parties were given a period of thirty (30) days within which to submit their respective Memoranda. After which, the case shall be deemed submitted for decision.

Complying thereon, petitioner submitted its Memorandum on March 26, 2018 and Supplemental Memorandum on May 3, 2018. While, respondents, on the other hand, failed to file their memorandum as per Records Verification Report dated March 22, 2018.

Accordingly, in the Resolution dated April 2, 2018, the instant case was deemed submitted for decision." ✓

On March 26, 2019, the CTA Division dismissed the Petition for Review for lack of jurisdiction.

On September 16, 2019, the CTA Division denied petitioner's Motion for Reconsideration (Re: Decision dated March 26, 2019) for lack of merit.

On October 10, 2019, this Court granted petitioner's "Motion for Extension of Time to File Petition for Review" filed on October 8, 2019.

On October 24, 2019, petitioner filed its Petition for Review before the CTA *En Banc*.

On November 8, 2019, this Court directed respondent, through counsel, to file his comment. However, respondent failed to file comment on petitioner's Petition for review per Records Verification dated January 14, 2020.

On February 4, 2020, this case was submitted for decision.

ISSUE

WHETHER PETITIONER FILED ITS JUDICIAL CLAIM WITHIN THE PRESCRIBED PERIOD.

Petitioner alleges that the reckoning point of the 120-day period is the complete submission of the documents by the taxpayer. It states that it had a later submission of additional documents on April 22, 2014, pursuant to the directive by the BIR, through a LOA and a Request for Presentation of Records.

Petitioner states that *Pilipinas Total Gas* case[4] emphasizes that the rule is that the 120-day period runs from the complete submission of documents and not the filing of the application.

Petitioner contends that the period in relation to the request of the BIR and the submission of petitioner's documents is deemed included in the 120-day period. Petitioner states that it is the taxpayer's best interest to submit complete documents and there is no reason to delay in a refund case

[4] *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*, G.R. No. 207112, December 8, 2015.

THIS COURT'S RULING

The petition is denied.

Pilipinas Total Gas case is instructive when taxpayer should complete its submission of documents to support its application:

> "Lest it be misunderstood, the benefit given to the taxpayer to determine when it should complete its submission of documents is not unbridled. **Under RMC No. 49-2003, if in the course of the investigation and processing of the claim, additional documents are required for the proper determination of the legitimacy of the claim, the taxpayer-claimants shall submit such documents within thirty (30) days from request of the investigating/processing office.** Again, notice, by way of a request from the tax collection authority to produce the complete documents in these cases, is essential.
>
> **Moreover, under Section 112(A) of the NIRC, as amended by RA 9337, a taxpayer has two (2) years, after the close of the taxable quarter when the sales were made,** to apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales. **Thus, before the administrative claim is barred by prescription, the taxpayer must be able to submit his complete documents in support of the application filed.** This is because, it is upon the complete submission of his documents in support of his application that it can be said that the application was, "officially received" as provided under RMC No. 49-2003.
>
> **To summarize,** for the just disposition of the subject controversy, **the rule is that from the date an administrative claim for excess unutilized VAT is filed, a taxpayer has thirty (30) days within which to submit the documentary requirements sufficient to support his claim, unless given further extension by the CIR. Then, upon filing by the taxpayer of his complete documents to support his application, or expiration of the period given, the CIR has 120 days within which to decide the claim for tax credit or refund.** Should the taxpayer, on the date of his filing, manifest that he no longer wishes to submit any other addition documents to complete his administrative claim, the 120-day period allowed to the CIR begins to run from the date of filing.

> **In all cases, whatever documents a taxpayer intends to file to support his claim must be completed within the two-year period under Section 112(A) of the NIRC. The 30-day period from denial of the claim or from the expiration of the 120-day period within which to appeal the denial or inaction of the CIR to the CTA must also be respected.**
>
> It bears mentioning at this point that **the foregoing summation of the rules should only be made applicable to those claims for tax credit or refund filed prior to June 11, 2014,** such as the claim at bench. As it now stands, RMC 54-2014 dated June 11, 2014 mandates that:
>
> xxx xxx xxx

The *Pilipinas Total Gas case* is clear that for claims for tax credit or refund filed prior to June 11, 2014, such as this case which was filed on September 24, 2013, the taxpayer should have submitted the documentary requirements sufficient to support its claim within 30 days from the date its administrative claim was filed, unless given further extension by the CIR. Upon filing by the taxpayer of the complete documents to support its claim, or expiration of the period given, the CIR has 120 days within which to decide the claim for tax credit or refund. **In all cases, whatever documents a taxpayer intends to file to support his claim must be completed within the two-year period under Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended.**

We reiterate the findings of the CTA Division[5] as follows:

> **In the present case, petitioner after filing its administrative application for VAT refund on September 24, 2013, already attached therewith the VAT returns for the 3rd and 4th quarters of taxable year 2011. Thereafter, petitioner no longer submitted additional documents to support its claim within the 120-day period from the submission of its administrative claim.** Notably, neither did respondents require petitioner to submit the same. As earlier emphasized, should the taxpayer decide to submit only certain documents, or should the taxpayer fail or opt not to submit any document at all in support of its application for refund under Section 112, the 120-day period should be reckoned from the

[5] *Rollo*, p. 54.

> filing of the said application. In this case, this Court notes that petitioner already enclosed its supporting documents to its administrative claims. Absent any proof that petitioner submitted additional supporting documents, as required by respondents after the filing of the claims, the 120-day period is reckoned from the filing of the said administrative claims.

Considering that this case pertains to application for tax credit/refund of input VAT for the 3rd and 4th quarters of 2011, which closed on September 30, 2011 and December 31, 2011, respectively, petitioner had until September 30, 2013 and December 31, 2013, respectively, or two years after the close of the taxable quarters when sales were made, to submit all pertinent supporting documents to respondent.

The submission of the documents by petitioner on April 22, 2014 is already beyond the two-year period, thus, cannot be considered in the counting of the 120-day period. Following the rules laid down in *Pilipinas Total Gas* case, this Court holds that the 120-day period within which the CIR should act on the administrative claim shall be reckoned from September 24, 2013, the date of filing of the administrative claim.

Counting one hundred twenty (120) days from September 24, 2013, respondent had until January 22, 2014, within which to act on petitioner's administrative claim.

This Court agrees with the CTA Division that "when respondents issued the LOA and First Notice, both dated February 24, 2014, requesting petitioner to present or produce accounting books/records, the 120-day period within which respondent could act on petitioner's claim for refund had already expired. By that time, petitioner should have deemed respondents' inaction as a denial of its administrative claim and elevated the matter to this Court."[6]

In *Rohm Apollo Semiconductor Philippines vs. Commissioner of Internal Revenue*,[7] "the taxpayers are reminded that when the 120-day period lapses and there is inaction on the part of the CIR, they must no longer wait for it to come up with a decision thereafter. The CIR's inaction is the decision itself. It is already a denial of the refund claim. Thus, the taxpayer must file an appeal within 30 days from the lapse of the 120-day waiting period." *gr*

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[6] *Rollo*, p. 54.
[7] G.R. No. 168950, January 14, 2015.

Petitioner had thirty (30) days from January 22, 2014 or until February 21, 2014 to file its appeal of respondent's inaction on its administrative claim before the CTA. Consequently, petitioner's judicial claim for refund or tax credit filed before this Court on September 19, 2014 was filed out of time.

In the consolidated cases of *Commissioner of Internal Revenue v. San Roque Power Corporation, Taganito Mining Corporation v. Commissioner of Internal Revenue and Philex Mining Corporation v. Commissioner of Internal Revenue,*[8] Supreme Court *En Banc* discussed that:

> xxx **The application of the 120+30 day periods was first raised in *Aichi*,[9] which adopted the *verba legis* rule in holding that the 120+30 day periods are mandatory and jurisdictional.** The language of Section 112(C) is plain, clear, and unambiguous. When Section 112(C) states that "the Commissioner shall grant a refund or issue the tax credit within one hundred twenty (120) days from the date of submission of complete documents," **the law clearly gives the Commissioner 120 days within which to decide the taxpayer's claim**. Xxx *(Emphases Supplied)*

Considering that the 120+30 day periods are mandatory and jurisdictional, the CTA Division is correct in dismissing the judicial claim for lack of jurisdiction.

Based on the foregoing discussions, this Court finds no reversible error to disturb the assailed Decision and Resolution of the CTA Special Third Division.

WHEREFORE, premises considered, the Petition for Review is **DENIED**. Accordingly, the assailed Decision and the Resolution promulgated on March 26, 2019 and on September 16, 2019, respectively, by the CTA Special Third Division are **AFFIRMED**.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

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[8] G.R. Nos. 187485, 196113 & 197156, February 12, 2013.
[9] *Commissioner of Internal Revenue v. Aichi Forging Company of Asia, Inc.*, G.R. No. 184823, October 6, 2010.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(With all due respect, pls. see my Dissenting Opinion.)
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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UY,
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MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

Promulgated:

MAR 02 2021 4:10 p.m.

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DISSENTING OPINION

MANAHAN, *J.*:

In the light of the recent decision of the Supreme Court in the case of *Zuellig-Pharma Asia Pacific Ltd. Phils. ROHQ vs. CIR*[1] *(Zuellig* case*)*, I am constrained to vote against the conclusion reached by my distinguished colleagues and give due course to the Petition for Review filed by petitioner Thermaprime Drilling Corporation (petitioner) instead of dismissing the same for lack of jurisdiction.

The majority affirmed the decision of the Special Third Division (Court in Division) dated March 6, 2019 and dismissed the Petition for Review for lack of jurisdiction because it was filed beyond the 120 + 30 day period for elevating an appeal with the Court of Tax Appeals (CTA) under Section 112 (A) and (C) of the 1997 National Internal Revenue Code (NIRC), as amended.

[1] G.R. No. 244154, July 15, 2020.

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The *En Banc* decision reckoned the 120 + 30 day period on September 24, 2013 which refers to the date petitioner filed its Application for Tax Credit/Refund of input VAT for the 3rd and 4th quarters of taxable year 2011 with the Bureau of Internal Revenue (BIR). The *ponencia* goes on to discuss that counting 120 days from September 24, 2013, respondent CIR had until January 22, 2014 within which to act on petitioner's administrative claim. Petitioner then had 30 days from January 22, 2014 or until February 21, 2014 to file its appeal (on the inaction of respondent CIR) with the CTA, rendering the Petition for Review filed on September 22, 2014, filed out of time.

I respectfully dissent from the view of the majority.

Let me first quote Section 112 (A) and (C) of the 1997 NIRC, as amended:

> "Section 112. *Refunds or tax credits of input tax.*-
>
> (A) Zero-rated or effectively zero rated sales – Any VAT registered person, whose sales are zero rated or effectively zero rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales
>
> xxx xxx xxx
>
> (C) Period within which refund or tax credit of input taxes shall be made. – In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes **within one hundred twenty (120) days from the date of submission of complete documents *in support of the application* filed in accordance with Subsection (A) hereof."** (emphasis supplied)

The records show that subsequent to the filing of the application for tax credit/refund with the BIR by petitioner on September 24, 2013, there were back and forth communication by the latter and the revenue officers on the submission of documents.

On March 18, 2014, petitioner submitted a letter to the BIR requesting for a list of documents required to process the

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claim as no action has been taken by the revenue officers on said application.

On March 20, 2014, the BIR sent petitioner a request for the presentation of records attaching therewith a list of documents to be submitted.

On March 31, 2014, petitioner sent a letter to the BIR submitting some sales invoices and official receipts for taxable year 2011.

On April 21, 2014, petitioner received a *second and final request for presentation of records* from the BIR issued by Revenue District Officer Josephine S. Virtucio stating that petitioner had not yet presented the needed records for examination.

On April 23, 2014, petitioner sent a letter dated April 22, 2014 attaching therewith the additional documents requested by the BIR.

Counted from April 23, 2014, the 120th day fell on August 21, 2014 and the 30th day therefrom is on September 20, 2014 which fell on a Saturday, thus the filing of the Petition for Review on September 22, 2014 (Monday) is well within the mandatory 120 + 30 day period.

The controversy lies in the **counting of the 120-day period** which, according to the afore-quoted Section 112 (C), **should be reckoned from the date of submission of complete supporting documents** and consequently upon its lapse the taxpayer must file an appeal with the Court within a thirty-day period.

My dissent centers on the circumstances surrounding the period of the 120 days which the law clearly states to be reckoned from the "submission of complete documents in support of the application," especially in a situation where the revenue officers (evaluating the claims for refund) continue to request for documents from the claimant/taxpayer while the latter, in its effort to successfully prove its claim in the administrative level, also continues to submit the documents requested.

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This situation was recognized by the Supreme Court in the *Zuellig* case in this manner:

> "At this juncture, it is well to point out that it was the BIR's own officials who led Zuellig-PH to believe that the numerous verbal requests for documents they made were well above-board, and that the taxpayer's compliance therewith would result in the timely processing of its administrative claim. Were it not for the BIR's own representations, then Zuellig-Ph could have filed its judicial claim for refund sooner. Thus, Zuellig PH cannot be faulted for merely acting in accord with the representatives of the BIR itself."

We find application of the above ruling in the instant case where the revenue officers requested additional documents from petitioner other than what the latter submitted with its Application for Tax Credit/Refund of input VAT for the 3rd and 4th quarters of taxable year 2011. Further, the instant administrative claim for refund of input taxes was filed before the cut-off period of June 11, 2014 prescribed in the *Zuellig* case which refers to the date of issuance of Revenue Memorandum Circular (RMC) No. 54-2014. Thus, applying the foregoing jurisprudence in this case, the reckoning period of the 120+30 day period starts on April 23, 2014, the date of submission of the complete documents, with the 120th day falling on August 21, 2014 and the 30th day on September 20, 2014 which fell on a Saturday. The filing then of the Petition for Review on September 22, 2014 (Monday) is well within the mandatory 120 + 30 day period to file an appeal with the CTA.

In view of the foregoing, I vote to give **DUE COURSE** to the Petition for Review filed by petitioner and let the Court determine the substantive merits of its claim for refund.

CATHERINE T. MANAHAN
Associate Justice