

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

-versus-

CTA EB NO. 2390
(CTA Case No. 8735)

Present:

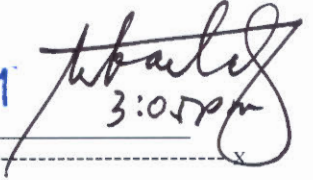
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

**ASIA UNITED LEASING & FINANCE
CORPORATION,**

Respondent.

Promulgated:

MAR 10 2021


3:05pm

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RESOLUTION

For the Court's resolution is petitioner's "Motion for Reconsideration (Re: Resolution dated 12 January 2021)" ("Motion"), filed on 19 February 2021.

In his Motion, petitioner claims to have received the assailed Resolution on 4 February 2021, giving him until 19 February 2021 within which to file a Motion for Reconsideration.

A perusal of the records would show, however, that petitioner received said Resolution on 3 February 2021, giving him until 18 February 2021 within which to file a Motion for Reconsideration. As he filed the instant Motion on 19 February 2021, the same is filed out of time.

WHEREFORE, the instant Motion for Reconsideration is hereby **DENIED** for being filed out of time.

SO ORDERED.

(On leave)
ROMAN G. DEL ROSARIO
Presiding Justice

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

Erinda P. Uy
ERLINDA P. UY
Associate Justice

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

Jean Marie A. Bacorro-Villena
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

Maria Rowena Modesto-San Pedro
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice