

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

**EN BANC**

**COMMISSIONER OF INTERNAL  
REVENUE,**

Petitioner,

**CTA EB No. 2463**  
(CTA Case No. 9505)

*Present:*

- versus -

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

**IMA LAND HOLDINGS, INC.,**  
Respondent.

Promulgated:

**JUN 22 2021**

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**RESOLUTION**

On March 15, 2021, petitioner Commissioner of Internal Revenue received the Court in Division's Resolution dated March 2, 2021 denying his Motion for Reconsideration of the Decision dated November 23, 2020, filed on January 15, 2021, for lack of merit.

On March 26, 2021, petitioner posted a "**Motion for Extension of Time to File Petition for Review**" via registered mail and received by this Court on May 26, 2021, praying for an additional fifteen (15) days from March 30, 2021 or until April 15, 2021, within which to file his Petition for Review.

Acting on petitioner's "Motion for Extension of Time to File Petition for Review", the same is **NOTED** and **GRANTED**. Petitioner is **GIVEN** a **NON-EXTENDIBLE** period of fifteen (15) days from March 30, 2021, or until April 14, 2021 within which to file his Petition for Review.

RESOLUTION

*Commissioner of Internal Revenue vs. Ima Land Holdings, Inc.*

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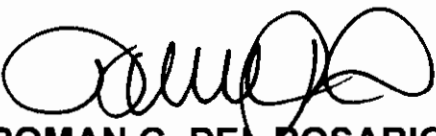
Due to surge in COVID-19 cases, the Supreme Court ordered the physical closure of all courts from March 25, 2021 to May 14, 2021 in the National Capital Region.<sup>1</sup> The Supreme Court also declared the suspension of the time for filing and service of pleadings and motions, which shall resume after seven (7) calendar days counted from the first day of the physical reopening of the court.<sup>2</sup>

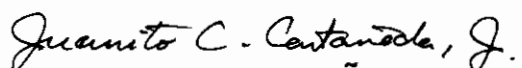
The Court of Tax Appeals physically opened on May 17, 2021. Counting seven days therefrom, petitioner had until May 24, 2021 within which to file his pleading or motion. Records Verification dated June 12, 2021, however, reveals that petitioner failed to file his Petition for Review on May 24, 2021.

**WHEREFORE**, considering petitioner has not filed his Petition for Review within the extended period, the Court resolves to **DECLARE** this case **CLOSED** and **TERMINATED**. The judgment sought to be reviewed has now become final and executory.

Petitioner Commissioner of Internal Revenue or any person acting on his behalf is **ENJOINED** from proceeding with the collection of the taxes subject of the present case.

**SO ORDERED.**

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

  
**ERLINDA P. UY**  
Associate Justice

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<sup>1</sup> Administrative Circular No. 14-2021 dated March 28, 2021, Administrative Circular No. 15-2021 dated April 3, 2021, Administrative Circular No. 21-2021 dated April 10, 2021, Administrative Circular No. 22-2021 dated April 14, 2021, and Administrative Circular No. 29-2021 dated April 30, 2021.

<sup>2</sup> "The time for filing and service of pleadings and motions during this period in these areas is **SUSPENDED** and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court."

RESOLUTION

*Commissioner of Internal Revenue vs. Ima Land Holdings, Inc.*

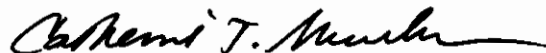
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**MA. BELEN M. RINGPIS-LIBAN**

Associate Justice



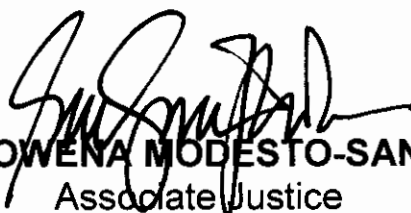
**CATHERINE T. MANAHAN**

Associate Justice



**JEAN MARIE A. SACORRO-VILLENA**

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice