

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

CTA CASE NO. 11671

**WORK GROUP,
INCORPORATED, represented by
JOSEPH RUBEN INFANTE
(Taxpayer's Representative),
Petitioner,**

NOTICE OF RESOLUTION

- versus -

**COMMISSIONER OF INTERNAL
REVENUE,
Respondent.**

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

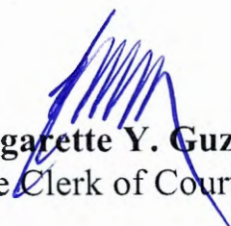
COMMISSIONER OF INTERNAL REVENUE
Thru: Litigation Division
Room 703, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City, Philippines

N. DUCUSIN & PARTNERS LAW OFFICES
Unit 1945, 19th Floor, Marco Polo Ortigas Manila
Sapphire Road, Ortigas Centre
1600 Pasig City

GREETINGS:

You are hereby notified by these presents that on **November 25, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 3, 2024.**


Atty. Margarette Y. Guzman
Executive Clerk of Court III

Republic of the Philippines
Court of Tax Appeals
Quezon City

First Division

WORK GROUP,
INCORPORATED, represented
by JOSEPH RUBEN INFANTE
(Taxpayer's Representative),

Petitioner,

- versus -

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

CTA Case No. 11671

Members:

Del Rosario, P.J., Chairperson,
Bacorro-Villena, and
Cui-David, JJ.

Promulgated:

NOV 25 2024; 3:10 PM

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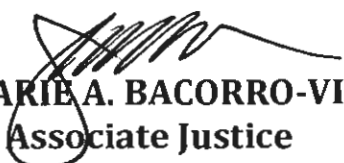
RESOLUTION

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 November 4, 2024, pursuant to Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024, adopting A.M. No. 10-3-7-SC and A.M. 11-9-4-SC (Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule), the Court hereby considered the instant Petition for Review dated October 24, 2024, as **DEEMED NOT FILED**.

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

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice