REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2427** (CTA Case No. 9770)
- versus-	Present: **DEL ROSARIO,** *PJ,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** and **MODESTO-SAN PEDRO,** *JJ.*
AEON CREDIT SERVICE (PHILIPPINES), INC., *Respondent.*	Promulgated: MAY 24 2021 2:47PM

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RESOLUTION

On February 18, 2021, the Court received petitioner's Petition for Review, posted on February 9, 2021.

The Court notes that there is no attached Affidavit of Service. Petitioner also did not attach the original/certified true copy of the decision/resolution appealed from.

Aside from the foregoing, the Court finds that the *Motion for Extension of Time to File Petition for Review with Notice of Change of Address* and the subsequent *Petition for Review* were both filed out of time.

Petitioner Commissioner of Internal Revenue (CIR) is appealing from the Decision dated July 15, 2020 and the Resolution dated January 4, 2021.

Based on the records of the Court, the January 4, 2021 Resolution was received by petitioner on January **7**, 2021,[1] not January 8, 2021, as alleged by the petitioner in his *Motion for Extension.* Counting fifteen (15) days from January **7**, 2021, petitioner had until January 22, 2021, a Friday, within which to file his petition for review or motion for extension. However, the *Motion for Extension* was posted only on January 25, 2021. Furthermore, an extension of fifteen days from January 22, 2021, would give petitioner until February 6, 2021, a Saturday, to file the petition for review. Thus, the Petition for Review filed on February 9, 2021 is likewise filed late.

Even assuming that the January 4, 2021 Resolution was received on January 8, 2021 and the *Motion for Extension* was timely posted on January 25, 2021, the Petition for Review is still filed late. The additional period of fifteen (15) days is counted from the expiry of the original period, which ended on January **23**, 2021, not January 25, 2021, thus, giving petitioner until February 8, 2021 within which to file his petition for review, considering that the deadline, under this set of circumstances, falls on February 7, 2021, which is a Sunday.

In either case, the subject Petition for Review is filed late.

WHEREFORE, the subject Petition for Review is **DISMISSED** for being filed late.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

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[1] Docket, CTA Case No. 9770, Vol. III, Notice of Resolution with BIR stamp "Received", p. 996.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice