

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

EN BANC

**PROVINCIAL GOVERNMENT OF
CAGAYAN**, Rep. by Honorable
Governor Alvaro T. Antonio and
Emilia L. Iringan, in her capacity
as Provincial Treasurer,
Petitioner,

CTA EB No. 1137
(CTA AC No. 92)

- versus-

Present:

Del Rosario, PJ,
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, and
Ringpis-Liban, JJ.

**SMART COMMUNICATIONS,
INC., (SMART),**

Promulgated:

Respondent.

DEC 16 2014

X- - - - - 3:01 p.m. - - - - - X

R E S O L U T I O N

On October 1, 2014, the Court received a pleading from respondent Smart Communications, Inc., that is captioned as "Comment". On October 3, 2014, the Court received respondent's Manifestation and Motion, wherein respondent prayed for the correction of the pleading's caption from "Comment" to "Memorandum", and that the same be treated as the Memorandum.

On October 22, 2014, the Court received petitioner Provincial Government of Cagayan's Memorandum, sent through registered mail on October 16, 2014.

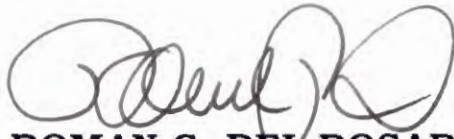
On November 5, 2014, the Court received respondent's Motion for Leave to File and Admit Attached Manifestation,

sent by registered mail on October 29, 2014. Respondent prays that the Court strike out Annex "A" of petitioner's Memorandum.

WHEREFORE, the Court resolves the following:

1. Respondent's pleading filed on October 1, 2014 is re-captioned "Memorandum, and is deemed filed in compliance with the Court's Resolution dated August 7, 2014.
2. Petitioner's Memorandum, received on October 22, 2014, is NOTED.
3. Respondent's Motion for Leave to File and Admit Attached Manifestation, received by the Court on November 5, 2014, is NOTED.
4. Petitioner is ORDERED to file its Comment, within ten (10) days from receipt of notice hereof, to respondent's Motion for Leave to File and Admit Attached Manifestation.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

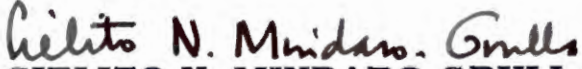

JUANITO C. CASTANEDA, JR.
Associate Justice

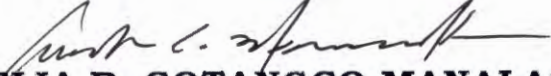

LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice