

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

EN BANC

**MARKETING CONVERGENCE,
INC.,**

Petitioner,

CTA EB NO. 2464

(CTA Case No. 9379)

Present:

-versus-

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

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

SEP 15 2021

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R E S O L U T I O N

On June 28, 2021, the Court rendered its Resolution closing and terminating the case for failure of the Commissioner of Internal Revenue (CIR) to file his Petition for Review.

Meanwhile, on June 18, 2021, the Court received the CIR's Petition for Review posted on June 14, 2021.

The CIR asserts that the Petition for Review is timely filed, considering that the Court of Tax Appeals (CTA) physically reopened on May 17, 2021 and the period to file pleadings resumed on May 24, 2021. The CIR alleges that counting the five (5) days affected by the imposition of enhanced community quarantine for "NCR plus", and taking into consideration the motion for additional fifteen (15) days to file the petition for review, he had until June 14, 2021 within which to file his petition.

The Petition for Review is filed out of time.

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As discussed in the Resolution dated June 28, 2021, the CIR had until May 24, 2021 within which to file the subject Petition for Review, *to wit*:

The *Motion* was timely posted on March 26, 2021.

However, due to the physical closure of Courts from March 25, 2021 to May 14, 2021,¹ and with Court operations resuming only on May 17, 2021,² the instant *Motion* was received only on May 26, 2021.

For the reasons stated in the *Motion*, the same is hereby GRANTED.

Petitioner CIR's last day to file his Petition for Review, under the *Motion*, is on April 14, 2021. This was covered by Administrative Circular No. 21-2021, which stated that the courts shall remain physically closed until April 18, 2021, and the time for filing and service of pleadings and motions is suspended and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court.

As discussed above, the Courts physically reopened on May 17, 2021. Counting seven (7) calendar days from May 17, 2021, the CIR had until May 24, 2021 within which to file his Petition for Review.

Even if the Court exercised extreme liberality and deemed the CIR's *Motion for Extension of Time to File Petition for Review* as having been filed only on May 17, 2021 or May 24, 2021 (considering that the Courts were already closed on March 26, 2021, when the motion was posted), the CIR would still only have until June 8, 2021, at the latest, within which to file the Petition for Review.

Clearly, the Petition for Review, posted on June 14, 2021, was filed late.

¹ Announcement Re: Physical Closure of NCJR Courts, Nearby Provinces on March 25-26, 2021, dated March 25, 2021; Re: Physical closure of courts in the National Capital Judicial Region and nearby provinces from March 29-31, 2021 and throughout the Holy Week, dated March 27, 2021; Administrative Circular No. 15-2021 Re: Extension of the Physical Closure of Courts and the Filing Periods for Pleadings and Other Court Submissions in Light of the Enhanced Community Quarantine from April 5 to April 11, 2021; Administrative Circular No. 21-2021 Re: Extension of Physical Closure of Courts; Administrative Circular No. 22-2021 Re: Physical Closure of Courts in Enhanced Community Quarantine and Modified Enhanced Community Quarantine Areas; and, Administrative Circular No. 29-2021 Re: Work Arrangements in Courts on 3-14 May 2021.

² Administrative Circular No. 33-2021 Re: Court Operations Starting 17 May 2021.



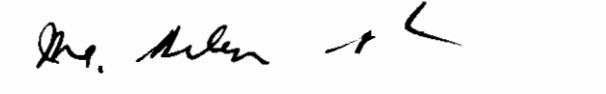
WHEREFORE, the Petition for Review is **DISMISSED** for having been filed late.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


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