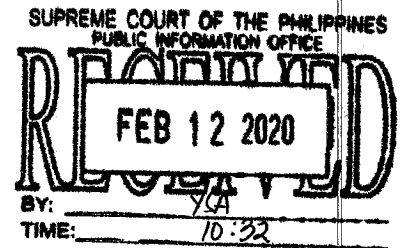




REPUBLIC OF THE PHILIPPINES  
 SUPREME COURT  
 Manila  
 SECOND DIVISION



**NOTICE**

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated **22 January 2020** which reads as follows:*

**“G.R. No. 249539 (People of the Philippines v. Rolando J. Ang, Betty A. Ang, and EMF Electronics Corporation).** – After a judicious study of the case, the Court resolves to **DISMISS** the instant petition<sup>1</sup> outright for having been filed out of time.

Under Section 2,<sup>2</sup> Rule 45 of the Rules of Court, petitioner Commissioner of Internal Revenue (CIR) had fifteen (15) days from receipt of the Court of Tax Appeals *En Banc’s* September 18, 2019 Resolution<sup>3</sup> (CTA *EB* Resolution) in CTA *EB* Crim No. 062, denying its motion for reconsideration<sup>4</sup> within which to file a petition for review on *certiorari*. Records reveal that the CIR received a copy of the CTA *EB* Resolution on October 1, 2019,<sup>5</sup> thus it had until October 16, 2019 to file its petition. Rather than doing so, it filed a Motion for Extension of Time to File Petition for Review on *Certiorari* under Rule 45,<sup>6</sup> praying for an additional thirty (30) days within which to file its petition, or until November 15, 2019. Before the Court could act on the first motion, petitioner filed another Motion for Additional Period,<sup>7</sup> praying for another extension of fifteen (15) days within which to file its petition, or until November 30, 2019. Acting on both motions, the Court, in a Resolution<sup>8</sup> dated November 25, 2019, gave the CIR an extension of only thirty (30) days from expiration of the reglementary period, or

<sup>1</sup> *Rollo*, pp. 17-32.

<sup>2</sup> Section 2. *Time for filing; extension.* — The petition shall be filed within fifteen (15) days from notice of the judgment or final order or resolution appealed from, or of the denial of the petitioner’s motion for new trial or reconsideration filed in due time after notice of the judgment. On motion duly filed and served, with full payment of the docket and other lawful fees and the deposit for costs before the expiration of the reglementary period, the Supreme Court may for justifiable reasons grant an extension of thirty (30) days only within which to file the petition.

<sup>3</sup> *Rollo*, pp. 47-50. Signed by Presiding Justice Roman G. Del Rosario and Associate Justices Juanito C. Castañeda, Jr., Esperanza R. Fabon-Victorino, Cielito N. Mindaro-Grulla, Ma. Belen M. Ringpis-Liban, Catherine T. Manahan, Jean Marie A. Bacorro-Villena, and Maria Rowena Modesto-San Pedro. Associate Justice Erlinda P. Uy is on leave.

<sup>4</sup> *Id.* at 99-101.

<sup>5</sup> See *id.* at 18.

<sup>6</sup> *Id.* at 3-5.

<sup>7</sup> *Id.* at 9-12.

<sup>8</sup> *Id.* at 15-A. Signed by Deputy Division Clerk of Court Teresita Aquino Tuazon.

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until November 15, 2019, within which to file its petition, with a warning that the same shall be the last and no further extension will be given. Thus, the CIR's petition was already belatedly filed on November 29, 2019.<sup>9</sup> Considering that the petition has been filed out of time, the CTA *EB* rulings have become final, executory, and unappealable. It should be emphasized that the CIR must follow the same rules of procedure which bind private parties.<sup>10</sup>

**SO ORDERED.** (Reyes, A., Jr. and Hernando, JJ., on official leave.)”

Very truly yours,

  
TERESITA AQUINO TUAZON  
Deputy Division Clerk of Court

04 FEB 2020

Whb. 2/4

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(CTA EB Crim. No. 062;  
CTA Crim. Case No. O-553)

*Please notify the Court of any change in your address.*  
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<sup>9</sup> See id. at 31.

<sup>10</sup> *CIR v. Procter & Gamble Philippine Manufacturing Corporation*, 281 Phil. 425, 440 (1991).