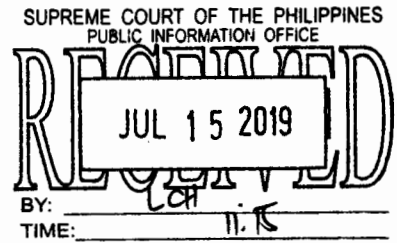




Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE



Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated June 17, 2019 which reads as follows:

“G.R. No. 245514 (PNOC Management and Development Corporation v. Commissioner of Internal Revenue). – The petitioner’s motion to admit petition for review on certiorari with manifestation, praying that thereto attached petition for review on certiorari be admitted and given due course for reasons stated therein is **DENIED** for being filed out of time, due date being February 16, 2019.

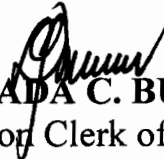
The Court resolves to **DENY** the petition for being filed beyond the reglementary period and for failure to show that the Court of Tax Appeals (CTA) *En Banc* committed any reversible error in its assailed ruling. The CTA *En Banc* correctly affirmed the CTA Division’s findings that, (1) Site 2A is an ordinary asset whose sale is subject to value-added tax; (2) petitioner was not denied of due process; and (3) petitioner’s proposal to include its payments in support of its application for compromise in the computation of its remaining tax liability is untenable and premature.

WHEREFORE, premises considered, the petition is **DENIED**. The Decision dated February 19, 2018 and Resolution dated January 24, 2019 of the Court of Tax Appeals in CTA EB No. 1486 are hereby **AFFIRMED**.

- over – two (2) pages ...

SO ORDERED.”

Very truly yours,


LIBRADA C. BUENA
Division Clerk of Court

39

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Court of Tax Appeals
National Government Center
Diliman, 1101 Quezon City
(CTA EB No. 1486)
(CTA Case No. 8649)

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