CTA Form No. 8 (For DCC)

26-000167-0004

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. SCA-0046

DIVINA GUMBAO,
Petitioner,

- versus -

PROSECUTION ATTORNEY NORMANDALE O. MANALO OF THE DEPARTMENT OF JUSTICE AND GEO ANDREW L. VITUG AND MIGUEL ANGELO D. ALFARO AS REPRESENTATIVES OF THE BUREAU OF INTERNAL REVENUE,
Respondents.

NOTICE OF RESOLUTION

To:

PROSECUTOR GENERAL RICHARD ANTHONY D. FADULLON
SENIOR DEPUTY STATE PROSECUTOR PETER L. ONG
PROSECUTION ATTORNEY NORMANDALE O. MANALO
Department of Justice
Padre Faura Street
Ermita, 1000 Manila

ATTY. GEO ANDREW L. VITUG
ATTY. MIGUEL ANGELO D. ALFARO
Bureau of Internal Revenue
Prosecution Division, Room 704, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

BARTE LAW OFFICE
Unit 603, The Boni Tower
Boni Avenue, Plainview
Mandaluyong City

GREETINGS:

You are hereby notified by these presents that on **April 20, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 22, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

Republic of the Philippines
Court of Tax Appeals
Quezon City

FIRST DIVISION

DIVINA GUMBAO,
Petitioner,

- versus -

PROSECUTION ATTORNEY NORMANDALE O. MANALO OF THE DEPARTMENT OF JUSTICE AND GEO ANDREW L. VITUG AND MIGUEL ANGELO D. ALFARO AS REPRESENTATIVES OF THE BUREAU OF INTERNAL REVENUE,
Respondents.

CTA Case SCA No. 0046

Members:

Ringpis-Liban, *P.J., Chairperson,*
Reyes-Fajardo, *and*
Angeles, *JJ.*

Promulgated:

APR 20 2026 ; 1:00PM

x - x

RESOLUTION

For failure of petitioner to submit an email/soft copy of the *Petition for Certiorari* within 24 hours from the filing of the hard/paper copy on February 20, 2026, pursuant to Section 2, paragraph 2 of *En Banc* Resolution Nos. 8-2024, adopting A.M. No. 10-3-7-SC and A.M. 11-9-4-SC (Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule), as per Records Verification dated February 23, 2026, the Court hereby deems the instant *Petition for Certiorari* dated December 15, 2025, as **NOT FILED.**

WHEREFORE, this case is hereby **DISMISSED.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice