REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ESTELITA R. RODRIGUEZ, MARIA CHRISTINA M. RODRIGUEZ, GERARDO M. RODRIGUEZ, JOSE MARIANO M. RODRIGUEZ and EDMOND M. RODRIGUEZ,
Petitioners,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 3173
(CTA Case No. 10151)

Present:

DEL ROSARIO, *P.J.,*
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
OCT 03 2025 10:45

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RESOLUTION

On June 9, 2025, petitioners filed a *Motion for Extension of Time to File Petition for Review (Motion for Extension),* [1] requesting an additional fifteen (15) days from June 7, 2025, or until June 22, 2025, within which to file their *Petition for Review.*

In a *Minute Resolution* issued on June 10, 2025, the Court granted petitioners' *Motion for Extension,* **subject to the conditions that it was (1) filed on time, and (2) compliant with CTA *En Banc* Resolution Nos. 8-2024[2] and 1-2025**.[3]

However, on June 20, 2025, the Judicial Records Division reported that petitioners failed to submit *via* electronic mail (e-mail) a Portable Document Format (PDF) copy of their *Motion for*

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[1] *En Banc* Docket, pp. 1-4.
[2] Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.
[3] Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals.

Extension, as mandated under CTA *En Banc* Resolution No. 8-2024.

Section 2, paragraph 2 of CTA *En Banc* Resolution No. 8-2024 clearly provides:

> 2. ***Manner of transmittal.*** - The **PDF copies <u>must be transmitted by litigants and court users to the official e-mail addresses</u>**:
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> xxx xxx xxx
>
> When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for En Banc cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. **The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; otherwise, the pleading or court submission shall be deemed as not filed**. (*Boldfacing and underscoring supplied*)
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> xxx xxx xxx

Thus, it is clear that the electronic transmittal of PDF copies of pleadings, court submissions, and accompanying documents, such as annexes and exhibits, must be made within 24 hours from the filing of paper copies. Failure to comply results in the pleading or court submission being deemed not filed.

On June 23, 2025, petitioners filed their *Petition for Review*, well within the requested extension period.

However, they failed to comply with a condition set forth in the Court's June 10, 2025 Resolution: that their *Motion for Extension* must comply with CTA *En Banc* Resolution No. 8-2024. Specifically, petitioners did not transmit a PDF copy of their *Motion for Extension via* e-mail within the required 24-hour period. As a result, the *Motion for Extension* is deemed not filed, and the reglementary period to file the *Petition for Review* was not validly extended.

WHEREFORE, in light of the foregoing, the *Petition for Review* filed on June 23, 2025, is **DISMISSED** for having been filed beyond the reglementary period.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice