

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

SECOND DIVISION

RIWAY (PHILIPPINES) INC.,
Petitioner,

CTA CASE NO. 11182

Members:

- versus -

**RINGPIS-LIBAN, *Chairperson*,
MODESTO-SAN PEDRO, and
FERRER-FLORES, *JJ.***

BUREAU OF INTERNAL
REVENUE,
Respondent.

Promulgated:

JUL 03 2023

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RESOLUTION

Upon careful perusal, the Court notes that petitioner mailed its **Petition for Review** via LBC on May 29, 2023 and was received by the Court on June 7, 2023.

The Petition for Review is belatedly filed.

Section 3, Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure provides that the filing of pleadings and other court submission shall be made by:

- “(a) Submitting personally the original thereof, plainly indicated as such, to the court;
- (b) Sending them by registered mail;
- (c) Sending them by accredited courier; or
- (d) Transmitting them by electronic mail or other electronic means as may be authorized by the Court in places where the court is electronically equipped.

In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. In the second and third cases, the date of the mailing of motions, pleadings, [and other court submissions, and] payments or deposits, as shown by the post office stamp on the envelope or the registry

receipt, shall be considered as the date of their filing, payment, or deposit in court. The envelope shall be attached to the record of the case. In the fourth case, the date of electronic transmission shall be considered as the date of filing.”

Based on the foregoing, the date of filing through accredited courier should be the date of mailing.

Section 14 of Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure, however, provides:

“**Section 14. Conventional service or filing of orders, pleadings and other documents.** – Notwithstanding the foregoing, the following orders, pleadings, and other documents **must be served or filed personally or by registered mail when allowed**, and shall not be served or filed electronically, unless express permission is granted by the Court:

- (a) **Initiatory pleadings and initial responsive pleadings, such as an answer;**
- (b) Subpoena, protection orders, and writs;
- (c) Appendices and exhibits to motions, or other documents that are not readily amenable to electronic scanning may, at the option of the party filing such, be filed and served conventionally; and
- (d) Sealed and confidential documents or records.” (Emphasis ours)

Consequently, initiatory pleadings should be filed personally or via registered mail. Section 14 of Rule 13 does not allow the filing via private courier regardless of accreditation.

In the case of *Victor M. Barroso vs. Commission on Audit*,¹ the Supreme Court categorically stated that initiatory pleadings filed through accredited private courier shall be treated as if filed via ordinary mail, and consequently, the date of receipt by the Court shall be the date of filing, not the date of mailing.

Here, petitioner received the *Action on the Protest Letter dated March 23, 2023* on April 28, 2023, which states that the representation of Tapales Prodon Wee-Toe Hio Tatel & Rodriguez Law Offices is not valid (1) for failure to provide Board Resolution and/or Secretary Certificate as regards the appointment by petitioner in its favor to specifically transact with the Bureau of Internal Revenue (BIR); (2) for not being included in the list of accredited tax practitioners of the BIR; and (3) for failure to state the nature of the protest and the date of assessment notice which are in violation of Revenue Regulations (RR) No. 12-99, as amended by RR No. 18-2013.

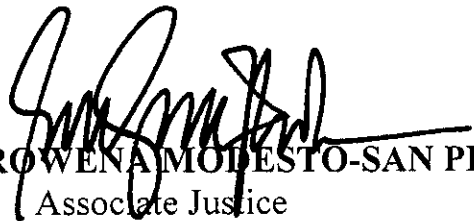
¹ G.R. No. 253253, April 27, 2021.

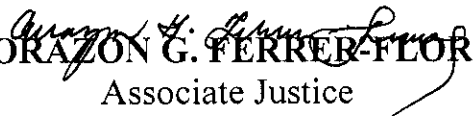
Thus, counting thirty (30) days from April 28, 2023, petitioner had until May 28, 2023 to file its Petition for Review. Considering that May 28, 2023 is a Sunday, the last day to file the petition is the next business day, which is May 29, 2023. In the instant case, the Petition for Review was mailed via LBC on May 29, 2023. However, since the instant petition is an initiatory pleading, it should have been filed only personally or via registered mail. Despite the filing of the instant petition through accredited courier the Court shall consider it as if filed via ordinary mail, therefore, the date of filing is the actual receipt of the Court, which is on June 7, 2023.

WHEREFORE, in view of the foregoing, the instant Petition for Review is **DISMISSED** for being filed out of time.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice