REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA *EB* NO. 3140** (CTA Case No. 10688)
	Present:
-versus-	**RINGPIS-LIBAN,** *PJ*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
FIRST TELECOM PHILIPPINES, INC., Respondent.	Promulgated: JUL 28 2026 4:10pm

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration*, filed on March 31, 2026, with respondent's *Comment (on Motion for Reconsideration dated March 31, 2026)*, filed on April 27, 2026.

The Motion lacks merit.

To recall, We denied the instant Petition for Review by affirming the April 15, 2025 Resolution of the Court in Division. Said Resolution dismissed petitioner's Motion for Reconsideration for being filed late. The Court in Division reckoned the prescriptive period from the receipt of its Decision by the Office of the Solicitor General ("OSG"), not from the receipt of the Decision by the Bureau of Internal Revenue ("BIR"). The Decision being assailed by the present Motion affirmed this finding.

It does not do a convincing job of such, however. Most of respondent's arguments are rehashed from his Petition for Review and have thus been refuted in the Decision. Respondent raises only two substantially new points: the fact that *Section 220 of the National Internal Revenue Code of 1997, as amended* ("*NIRC*"), states that judicial proceedings instituted under said Code are to be "conducted by the legal officers of the Bureau of Internal Revenue;" and (2) a discussion about raising appeals by filing petitions for review.

The first of these points fails to convince because it does not actually contradict Our ruling. Neither We nor the Court in Division denied that representatives from the BIR have the authority to conduct cases heard before the Court of Tax Appeals. The provisions on deputization that We cited both allow and encourage this.

Our point is simply that the OSG remains as respondent's principal counsel and that service on it is controlling. Nothing in *Section 220 of the NIRC* requires that the BIR be treated as *principal* counsel or that service on the BIR is controlling. Hence, it does not contradict Our ruling.

As for petitioner's discussion concerning petitions for review, We remind him that the issue here is his late filing of a *motion for reconsideration*, not a *petition for review*. These discussions are thus irrelevant to this case.

We thus remain convinced that the Court in Division correctly dismissed petitioner's Motion for Reconsideration.

It is no longer necessary to cover petitioner's other arguments, which are substantial in nature, as they are rendered moot by the above.

FOR THESE REASONS, petitioner's *Motion for Reconsideration*, filed on March 31, 2026, is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
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