REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

BARRIO FIESTA MANUFACTURING CORPORATION,
Respondent.

CTA *EB* No. 3205
(CTA Case No. 10213)

Present:

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

Promulgated:
NOV 18 2025 4:16

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RESOLUTION

On August 27, 2025, petitioner Commissioner of Internal Revenue filed a *Petition for Review (With Motion to Admit)*, assailing the *Decision* dated March 17, 2025 and the *Resolution* dated August 1, 2025, issued by the Court's Second Division in CTA Case No. 10213, entitled *"Barrio Fiesta Manufacturing Corporation v. Commissioner of Internal Revenue,"* which denied petitioner's *Motion for Reconsideration.*

Section 2 of CTA *En Banc* Resolution No. 8-2024[1] provides that the PDF copies of initiatory pleadings, such as the instant *Petition for Review*, must be transmitted to the official e-mail address of the Court within twenty-four (24) hours from the filing of the paper copies; otherwise, the pleading shall be deemed as not filed:

[1] 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. September 1. 2024.

> **2. *Manner of transmittal.*** — The PDF copies must be transmitted by litigants and court users to **the official e-mail addresses**:
>
> ... ...
>
> 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, ... ***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***.
>
> The filing of the following pleadings or court submissions ... *shall be by personal filing, by registered mail, or by accredited courier:*
>
> (i) **Initiatory pleadings** and initial responsive pleadings, such as an answer to a complaint or a comment to a petition;

In this case, petitioner failed to transmit the PDF copy of the *Petition for Review (With Motion to Admit)* via email within twenty-four (24) hours from the personal filing of the paper copy on August 27, 2025. Accordingly, the Court deems the present *Petition for Review (With Motion to Admit)* as **NOT FILED**.

Further, the assailed *Resolution* dated August 1, 2025, was received by petitioner on August 7, 2025. Counting fifteen (15) days from such receipt,[2] the *Petition for Review* should have been filed on **August 22, 2025**.

Petitioner, however, argues that work in courts was suspended at 1:00 p.m. on August 22, 2025, pursuant to a Memorandum of the Office of the Court Administrator (OCA). This contention is misplaced. The OCA Memorandum applies only to first- and second-level courts and does not extend to the Court of Tax Appeals, which is a collegiate appellate court classified as a third-level court.

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[2] Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals provides:

> SECTION 3. Who May Appeal; Period to File Petition. — ...
> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned decision or resolution**. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. ... (*Emphasis and underscoring supplied*)

Petitioner also explains that due to heavy rains and flooding brought by Typhoon Isang in Metro Manila and nearby provinces, counsel was unable to file the *Petition* on August 22, 2025, as he was absent on said date. The Court is not persuaded. Counsel's absence does not excuse petitioner from complying with the prescribed period. Moreover, other modes of filing, such as registered mail or licensed courier, were available and could have ensured the timely filing of the *Petition*.

As it stands, the *Petition for Review* was filed only on **August 27, 2025**, or five (5) days beyond the reglementary period. Thus, even assuming *arguendo* that the PDF copy of the *Petition for Review (With Motion to Admit)* was transmitted within twenty-four (24) hours from the filing of the paper copy, the *Petition for Review* remains filed out of time.

WHEREFORE, premises considered, the instant *Petition for Review (With Motion to Admit)* is **deemed NOT FILED** for failure to comply with Section 2 of CTA *En Banc* Resolution No. 8-2024, and is **DISMISSED** for having been filed out of time. Accordingly, the *Decision* dated March 17, 2025 and the *Resolution* dated August 1, 2025 of the Court's Second Division in CTA Case No. 10213 are hereby declared **FINAL** and **EXECUTORY**.

Let an **Entry of Judgment** be issued in this case, and the Clerk of Court is directed to record the *Decision* dated March 17, 2025, in the Book of Entries of Judgments.

SO ORDERED.

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MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

x---x

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON OFFICIAL BUSINESS

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
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice