REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

HANJIN-PMI JOINT VENTURE, and HJ SHIPBUILDING AND CONSTRUCTION CO. LTD.,
Petitioners,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 12081

Members:

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

Promulgated:

OCT 07 2025
5:10 A.M.

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RESOLUTION

On July 28, 2025, petitioner filed the present *Petition for Review*, alleging, in part, as follows:[1]

> "5. This Petition seeks to claim for VAT Refund for the unutilized Input Value Added Tax ('VAT') for the period covering January 1, 2023 to December 31, 2023 in the amount of SEVENTY-EIGHT MILLION ELEVEN THOUSAND THREE HUNDRED EIGHT AND 45/100 PESOS (PHP78,011,308.45). Thus, pursuant to Section 3(a)(1) of A.M. No. -5-11-07-CTA otherwise known as the 'Revised Rules of the Court of Tax Appeals,' in relation to Sec 112(C) of the Tax Code, as amended, the Honorable Court has the exclusive original over or appellate jurisdiction to review the instant Petition for Review.
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> 6. Petitioner HPJV's filed its application for VAT refund on 26 March 2025 which was validly received by BIR. BIR had a period of ninety (90) days from 26 March 2025 or until 24 June 2025, within which to decide on Petitioners' administrative claim.

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[1] Petition for Review, pp. 2-4.

> 7. Considering that no BIR adverse decision was received by Petitioners as of 24 June 2025, the said administrative claim is considered denied pursuant to Section 7(a)(2) of RA No. 1125, as amended by RA No. 9282. Counting another thirty (30) days from June 24, 2025, Petitioners had until July 24, 2025 to seek judicial recourse. Simply put, Petitioners did not receive any issued adverse decision from the BIR before the 90-day period expires, thus the determination of the 90+30-day period shall be applied.
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> 8. However, on July 23, 2025, the Malacañang, through Executive Secretary Lucas P. Bersamin, issued Memorandum Circular (MC) 91 which ordered the suspension of work in government offices in Metro Manila on July 24, 2025, due to continued heavy rainfall caused by the southwest monsoon. Accordingly, the Honorable Court, through Honorable Presiding Judge Roman Del Rosario, issued a Memorandum dated July 23, 2025, suspending work in the Court of Tax Appeals on July 24, 2025, effectively interrupting the running of the period.
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> 9. On July 24, 2025, the Malacañang, through the Executive Secretary, issued Memorandum Circular No. 93 which ordered the localized cancellation or suspension in government offices on July 25, 2025, relative to the continuous heavy rainfall brought about by Tropical Cyclones 'Dante' and 'Emong' and the Southwest Monsoon. Accordingly, the Honorable Court of Tax Appeals, issued a Memorandum dated July 24, 2025, suspending work in the Court of Tax Appeals on July 25, 2025, effectively continuing the interruption of the running of the period.
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> 10. Thus counting 30 days from June 24, 2025, petitioner had until **July 28, 2025** to file its judicial claim. As the present Petition for Review was filed on **July 28, 2025**, the judicial claim was likewise timely filed, thereby vesting this Court with jurisdiction over the case." *(Citations omitted)*

Contrary to petitioner's claim, there was no work suspension in the Court of Tax Appeals (CTA) on **July 25, 2025**. As explicitly stated in the Memorandum dated July 24, 2025, issued by Presiding Justice Roman G. Del Rosario— which petitioner even cited and attached as an annex to the *Petition for Review*[2]—the CTA implemented a flexible work arrangement on said date. All offices in the CTA were directed to maintain, and in fact maintained, a skeleton workforce to ensure the continuous delivery of public service. Thus, the CTA remained open on the said date to accept the filing of pleadings and other submissions from litigants.

In view of the foregoing, petitioner had only until **July 25, 2025**, within which to file the present *Petition for Review*. Having failed to do so, and with the *Petition for Review* having been filed only on July 28, 2025, the same was filed out of time.

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[2] Exhibit P-27-3.

Perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional.[3] The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case.[4]

WHEREFORE, the present *Petition for Review* is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

[3] *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation,* G.R. No. 167606, August 11, 2010, 628 SCRA 105; *China Banking Corporation v. City Treasurer of Manila*, G.R. No. 204117, July 1, 2015, 761 SCRA 238, 251; *Neypes v. Court of Appeals*, G.R. No. 141524, September 14, 2005, 469 SCRA 641.
[4] *Id.*