REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

ORICA PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 3006
(CTA Case No. 10152)

Present:

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

Promulgated:
JUL 02 2026 3:15pm

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RESOLUTION

On 30 April 2026, petitioner Orica Philippines, Inc. (**petitioner/OPI**) filed *via* email its "Motion for Reconsideration *Re: Honorable Court of Tax Appeal[s] – En Banc's Decision dated 13 April 2026* [(**assailed Decision**)]" (**MR**). Thereafter, the Court *En Banc* received the paper copy thereof on 04 May 2026.

Notably, the receiving stamp affixed on the Notice of Decision dated 13 April 2026 shows that petitioner's counsel, Cabrera & Company, received the assailed Decision[1] on 15 April 2026. Accordingly, petitioner had until 30 April 2026, or fifteen (15) days from receipt thereof, within which to file the instant MR.

Petitioner itself acknowledges in the instant MR that it received the assailed Decision on 15 April 2026 and that the 15-day reglementary period for filing the instant MR lapsed on 30 April 2026.

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[1] *Rollo*, pp. 89-114.

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The Court notes that, in the body of its email, petitioner declared that its primary mode of filing is through "electronic transmittal." Consequently, petitioner appears to maintain that the instant MR should be deemed filed on 30 April 2026, the date of its transmission *via* email, and not on 04 May 2026, when the Court *En Banc* received the paper copy thereof.

However, pursuant to Section 2, paragraph 3(iii)[2] of CTA *En Banc* Resolution No. 8-2024,[3] adopting A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC[4] or the Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule (**eFiling Guidelines**), as supplemented by CTA *En Banc* Resolution No. 1-2025,[5] the filing of an MR of a Decision "shall be by personal filing, by registered mail, or by accredited courier."

The rule is clear and leaves no room for interpretation. While litigants may be required to submit electronic copies of pleadings and other court submissions, CTA *En Banc* Resolution No. 8-2024 does not authorize electronic transmittal as an independent mode of filing an MR of a Decision of the Court *En Banc*, among other types of pleadings or court submissions enumerated therein. Rather, it expressly limits the permissible modes of filing to personal filing, registered mail, and accredited courier service.

Since electronic transmittal is not one of the authorized modes of filing, petitioner's email transmission on 30 April 2026 did not produce the legal effect of filing the instant MR. Consequently, the Court *En Banc* can only consider the instant MR as filed on 04 May 2026, when the Court *En Banc* actually received the paper copy thereof.

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[2] **2.** ***Manner of transmittal.*** - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

...

<u>The filing of</u> the following pleadings or court submissions in ten (10) paper copies for *En Banc* cases and six (6) paper copies or four (4) paper copies for Division cases **<u>shall be by personal filing, by registered mail, or by accredited courier</u>**:

...

(iii) **<u>Motion for Reconsideration of a Decision</u>** or Motion for New Trial or a Motion for Extension to File Petition for Review before the CTA *En Banc*[.] (Emphasis and underscoring supplied)

[3] 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.

[4] RE: GUIDELINES ON SUBMISSION OF ELECTRONIC COPIES OF PLEADINGS AND OTHER COURT SUBMISSIONS BEING FILED BEFORE THE LOWER COURTS PURSUANT TO THE EFFICIENT USE OF PAPER RULE/MOVING TOWARDS DIGITAL COURTS: COMPONENT ONE: TRANSITION TO ELECTRONIC FILING AND SERVICE OF PLEADINGS, MOTIONS AND OTHER DOCUMENTS AS WELL AS DIGITAL SERVICE OF ALL ORDERS IN CIVIL CASES.

[5] *Interim* Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals.

Unfortunately for petitioner, on 04 May 2026, the 15-day reglementary period had already lapsed.

Section 1,[6] Rule 15[7] of the Revised Rules of the Court of Tax Appeals (**RRCTA**) provides that a party may file an MR of a decision, resolution or order within 15 days from receipt thereof. As a corollary, the filing of an MR beyond the reglementary period shall not toll the running of the period for the finality of the judgment, order, or resolution sought to be reconsidered.

Accordingly, the instant MR, deemed filed only on 04 May 2026, was filed beyond the reglementary period and must be denied outright. Having failed to timely file an MR, petitioner allowed the assailed Decision[8] to attain finality.

The Court further notes that this is not the first instance in which petitioner failed to comply with the procedural rules governing the filing of pleadings before this Court. As discussed in the assailed Decision, the Court *En Banc* dismissed the present Petition for Review for lack of jurisdiction after ruling that petitioner failed to observe the prescribed mode of filing its MR of the Third Division's Decision dated 08 May 2024.[9] Because petitioner sent such MR through an unauthorized mode, the Third Division correctly treated it as filed only upon actual receipt, which occurred beyond the reglementary period. As such, the Third Division's Decision dated 08 May 2024 attained finality.

Despite that prior adverse ruling, petitioner again disregarded the governing procedural rules. This time, petitioner ignored the express requirement under CTA *En Banc* Resolution No. 8-2024 that an MR of a Court *En Banc* decision may only be filed through personal filing, registered mail, or accredited courier. Instead, petitioner relied on electronic transmittal, a mode of filing that the applicable rules do not recognize.

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[6] SEC. 1. *Who May and When to File Motion.* — **Any aggrieved party may seek a reconsideration** or new trial **of any decision**, resolution or order of the Court. He shall file a motion for reconsideration or new trial **within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question. (Emphasis and underscoring supplied)

[7] Motion for Reconsideration or New Trial.

[8] Supra at note 1.

[9] Division Docket, Volume III, pp. 1166-1179. Penned by Associate Justice Catherine T. Manahan (Ret.) with Associate Justice Marian Ivy F. Reyes-Fajardo and Associate Justice Henry S. Angeles, concurring.

While procedural rules may be relaxed in the interest of justice, parties seeking liberality must demonstrate compelling, persuasive, and exceptional circumstances that justify departure from the rules.[10] In the instant MR, petitioner neither alleges nor establishes any such circumstance.

In *Hun Hyung Park v. Eung Won Choi*,[11] citing *Gloria Z. Garbo v. The Hon. Court of Appeals, et al.*,[12] the Supreme Court stressed that the relaxation of procedural rules remains the exception rather than the rule. Thus, a party's failure to advance strong and compelling reasons warranting the liberal application of procedural rules justifies the dismissal of its petition, *viz*:

> ...
>
> In fine, petitioner fell short in his compliance with Section 2(d) of Rule 42, the mandatory tenor of which is discernible thereunder and is well settled. He has not, however, advanced any strong compelling reasons to warrant a relaxation of the Rules, hence, his petition before the CA was correctly dismissed.
>
> > Procedural rules are tools designed to facilitate the adjudication of cases. Courts and litigants alike are thus enjoined to abide strictly by the rules. And while the Court, in some instances, allows a relaxation in the application of the rules, this we stress, was never intended to forge a bastion for erring litigants to violate the rules with impunity. The liberality in the interpretation and application of the rules applies only in proper cases and under justifiable causes and circumstances. While it is true that litigation is not a game of technicalities, it is equally true that every case must be prosecuted in accordance with the prescribed procedure to insure an orderly and speedy administration of justice.
>
> ...

Here, the Court *En Banc* cannot disregard a clear procedural requirement merely because compliance therewith proved inconvenient or because petitioner chose a mode of filing not sanctioned by the applicable rules. To do otherwise would undermine the orderly administration of justice and render procedural rules meaningless.

Having once again failed to timely avail itself of the remedy of reconsideration due to its own procedural lapse, petitioner must bear the consequences of its omission. The Court *En Banc*, therefore, has

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[10] See *Romulo J. Marohomsalic v. Reynaldo D. Cole*, G.R. No. 169918, 27 February 2008.

[11] G.R. No. 165496, 12 February 2007; Citations omitted and underscoring in the original text.

[12] G.R. No. 107698 (Resolution), 05 July 1996.

no recourse but to dismiss the instant MR and uphold the finality of the assailed Decision,[13] which, in turn, sustained the finality of the Third Division's Decision dated 08 May 2024.[14]

ACCORDINGLY, petitioner Orica Philippines, Inc.'s "Motion for Reconsideration *Re: Honorable Court of Tax Appeal[s] – En Banc's Decision dated 13 April 2026*," deemed filed on 04 May 2026, is hereby **DISMISSED** for being filed out of time.

SO ORDERED.

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Presiding 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
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

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13 Supra at note 1.
14 Supra at note 9.