REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

TOUCAN CORPORATION represented by its duly authorized representative, LUISA T. MAMARIL Petitioner,	**CTA CASE NO. 11609** Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
HON. ROMEO D. LUMAGUI, JR., in his capacity as the COMMISSIONER OF INTERNAL REVENUE Respondent.	Promulgated: MAY 0 8 2025

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RESOLUTION

For the Court's resolution is petitioner's *Motion for Reconsideration [on the Resolution promulgated on November 18, 2024]* filed on January 21, 2025.

Petitioner seeks reconsideration of the Court's Decision dismissing the case on procedural ground, to wit:

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

Petitioner requests for relaxation of rules to prevent manifest injustice due to peculiar attendant circumstances of the case. It asserts that denying the petition on purely technical grounds would unjustly deprive its fundamental right to due process.

To recall, petitioner received respondent's Decision dated July 19, 2024 on August 9, 2024, affirming the Final Decision on Disputed Assessment dated June 15, 2021 (FDDA) and ordering petitioner to pay the deficiency taxes in the total amount of ₱3,749,392.58 including interests that may have accrued thereon.

Thus, counting 30 days from August 9, 2024, petitioner had until September 8, 2024 to file its Petition for Review. Considering that September 8, 2024 was a Sunday, the last day to file the petition was the next business day which was September 9, 2024. In the instant case, the *Petition for Review* was filed via accredited courier on September 9, 2024 but was received by the Court the following day, September 10, 2024.

Since the *Petition for Review* is an initiatory pleading, the Court considered the filing through accredited courier as if filed via ordinary mail; hence, it was deemed filed on the date of receipt by the Court on September 10, 2024.

Petitioner contends that the filing of the *Petition for Review* via accredited courier was taken upon the advice of the personnel from the docket receiving section of the Court. Upon arrival of petitioner's representatives, Ms. Ruby Balite, its Legal Secretary, and Mr. Kim Richard, its Liaison Officer, at the Court's premises around 4:30 p.m., petitioner alleges that the docket receiving section refused to accept the *Petition for Review*, citing strict internal policies against receiving pleadings beyond cut-off time. Petitioner's representatives emphasized that they had reached the premises on time, but their pleas were denied.

The personnel of the docket receiving section, instead, advised the petitioner's representatives to file the petition through accredited courier LBC, assuring them of the Court's receipt the following day. Following the advice, they promptly proceeded to the nearest LBC branch. The petition was filed at the LBC branch on September 9, 2024, at 5:25:35 p.m.

Citing *Flour Daniel, Inc. v. Fil-Estate Properties, Inc.*[1], petitioner argues that an initiatory pleading may be filed beyond the statutory reglementary period in any of the several grounds cited by the Supreme Court, to wit:

> Furthermore, in *Castells, et al. v. Saudi Arabian Airlines*, the Court enumerated the following instances when the period to file a petition for certiorari may be extended:
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> (1) most persuasive and weighty reasons; (2) to relieve a litigant from an injustice not commensurate with his failure to comply with the

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[1] G.R. No. 212895, November 27, 2019.

> prescribed procedure; **(3) good faith of the defaulting party by immediately paying within a reasonable time from the time of the default; (4) the existence of special or compelling circumstances**; (5) the merits of the case; (6) a cause not entirely attributable to the fault or negligence of the party favored by the suspension of the rules; (7) a lack of any showing that the review sought is merely frivolous and dilatory; (8) the other party will not be unjustly prejudiced thereby; (9) fraud, accident, mistake, or excusable negligence without appellant's fault; **(10) peculiar legal and equitable circumstances attendant to each case; (11) in the name of substantial justice and fair play**; (12) importance of the issues involved; and **(13) exercise of sound discretion by the judge guided by all the attendant circumstances.** *(Emphases supplied)*

Petitioner maintains that it followed the Court personnel's advice to file the petition through an accredited courier in good faith. For petitioner, Section 3(c), Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure, supports the manner of filing through accredited courier.

Petitioner insists that it should not be faulted for relying on the advice of the Court personnel. Petitioner's representatives were already at the Court before 5:00 p.m. on September 9, 2024, to personally file the petition. It was only when the petition was not accepted that petitioner's representatives were forced to file the petition via accredited courier after the close of business hours.

Based on the foregoing, petitioner posits that the peculiar attendant circumstances necessitate relaxation of rules to prevent manifest injustice. Petitioner avers that it had every intention to file the petition on time. Thus, in the interest of justice and fair play, petitioner is asking the Court to reconsider its Resolution and allow the petition to proceed.

After a careful consideration of the petitioner's arguments, the Court finds merit to reverse the assailed Resolution.

This Court may adopt its own procedural rules, such as allowing the filing of petition for review via accredited courier. Section 8 of the 2005 Revised Rules of the Court of Tax Appeals (CTA),[2] as amended, provides that:

> SEC. 8. Court of record; seal; proceedings. — The Court of Tax Appeals shall be a court of record and shall have a seal which shall be judicially noticed. **It shall prescribe the form of its writs and other processes. It shall have the power to promulgate rules and regulations for the conduct of the business of the Court**, and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law, but such proceedings shall not be governed strictly by technical rules of evidence. *(Emphases ours)*

[2] A.M. No. 05-11-07, July 5, 2008.

On the other hand, Section 14(a) of Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure provides that, initiatory pleadings, such as the instant *Petition for Review*, should be filed personally or via registered mail when allowed, and shall not be served or filed electronically.

Thus, the Court adopted, on September 1, 2024, *En Banc* Resolution No. 8-2024, *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,*[3] which governs all cases, including its manner of filing, to wit:

> 1. Coverage. – The Guidelines shall govern the electronic transmittal to the CTA of copies in Portable Document Format (PDF) of pleadings, court submissions, and their additional accompanying documents, such as annexes and exhibits, if any, **for filing of all cases**.
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> 2. Manner of transmittal. -
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> x x x x x x x x x
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> The filing of 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 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;
>
> xxx xxx xxx
>
> 3. Date and time of filing – It shall be understood that:
>
> (a) **When primary manner of filing is by personal filing, registered mail, or accredited courier, the pleading or court submissions shall be deemed to have been filed on the date and time of filing of the paper copy**. *(Emphases ours)*

In light of the recent guidelines, the CTA implicitly allows the filing through accredited courier as primary manner of filing for initiatory pleadings. Since the petition was filed on September 9, 2024 through accredited courier. Hence, the instant petition was timely filed.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration** is **GRANTED**. Consequently, the assailed Resolution dated November 18, 2024 is hereby **REVERSED AND SET ASIDE**.

Accordingly, let **Summons** be issued against respondent.

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[3] A.M. No. 10-3-7-SC and A.M. no. 11-9-4-SC refers to the *Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Being Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule.*

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice