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:

4:05 pm

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RESOLUTION

For resolution is petitioner's Motion for Reconsideration filed on November 4, 2025, seeking reconsideration of the Court's Resolution dated October 7, 2025, which dismissed the Petition for Review for lack of jurisdiction.

It may be recalled that in the assailed Resolution, the Court ruled that the Petition for Review was filed out of time. Consequently, the Court did not acquire jurisdiction over the case.

Petitioner now prays for the relaxation of the rules, invoking the higher interest of substantial justice and the alleged merits of the case. Citing jurisprudence where the Supreme Court relaxed procedural rules in the interest of justice, petitioner argues that similar liberality should be applied here. It further contends that assuming its former counsel was negligent, it should not be made to suffer the consequences thereof. Petitioner maintains that strict application of the rule that a client is bound by the negligence of counsel would result in the unjust deprivation of its rights to liberty and property. Thus, it urges the Court to relax the procedural rules in the interest of justice.

Petitioner's contention is untenable.

The filing of the petition within the period prescribed by law is not a mere technicality but a jurisdictional requirement that cannot be waived or relaxed at will. In this case, substantive law itself forecloses petitioner's position.

The thirty (30)-day period within which to appeal to this Court from the Commissioner of Internal Revenue's inaction or denial of a claim for refund or tax credit of input value-added tax (VAT), as expressly provided under Section 112(C) of the National Internal Revenue Code of 1997, as amended, is mandatory and jurisdictional.[1] Failure to file the judicial claim within said period divests this Court of jurisdiction to entertain the appeal.

Neither equitable considerations nor invocation of substantial justice may override a clear statutory limitation. As consistently held by the Supreme Court, the observance of the 30-day period under Section 112(C) is a condition *sine qua non* for the acquisition of jurisdiction by this Court over VAT refund cases. Noncompliance therewith is fatal to the taxpayer's cause.

ACCORDINGLY, finding no cogent reason to disturb the earlier ruling, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[1] *Commissioner of Internal Revenue v. San Roque Power Corporation*, G.R. Nos. 187485, 196113 & 197156, February 12, 2013.