REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

MENGJUN ZHU,
(426 Balabac Street, Ayala Alabang Village, Muntinlupa City) and
SU YONGCHANG,
(426 Balabac Street, Ayala Alabang Village, Muntinlupa City
(both At-Large),
Accused.

CTA CRIM. CASE NO. O-1359
For: Violation of Section 1401(g), in relation to Sections 400, 1113 and 1118, of Republic Act No. 10863 (CMTA)

Members:

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

Promulgated:

MAR 0 2026

1:30 p.m.

x - x

RESOLUTION

Before the Court is the prosecution's **Motion for Reconsideration** filed on December 2, 2025.

On September 5, 2025, the prosecution filed the *Information* dated June 10, 2025 against herein accused **MENGJUN ZHU** and **SU YONGCHANG** for violation of Section 1401(g) in relation to Sections 400, 1113, and 1118, of Republic Act (R.A.) No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), with attached supporting documents.

In the Minute Resolution dated November 4, 2025, the Court found that the prosecution failed to electronically file the pdf copy of the Information, pursuant to *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). Said *Information* was, thus, deemed not filed and the present case was considered closed and terminated.

Hence, the filing of the present *Motion for Reconsideration.*

The prosecution implores the Court to reconsider the Minute Resolution dated November 4, 2025 as the docket section of its office inadvertently failed to electronically file the copy of the *Information* due to heavy workload.

The instant *Motion for Reconsideration* is unwarranted.

The Court of Tax Appeals (CTA) issued *En Banc* Resolution No. 8-2024,[1] which requires that, when the primary manner of filing is by personal filing, registered mail, or accredited courier, the PDF copy of the pleading or court submission shall be transmitted within 24 hours from such filing of the paper copy; otherwise, the pleadings or court submissions shall be deemed not filed.

Under Item 2 on the Manner of Transmittal in the said *En Banc* Resolution, an initiatory pleading shall be filed personally, by registered mail, or by accredited courier. Hence, its PDF copy must be transmitted within 24 hours from the filing via personal filing, by registered mail or accredited courier.

Here, the *Information* was personally filed on September 5. 2025. Two months after, or on November 4, 2025, the Court noted that no PDF was transmitted via email within 24 hours; hence, the *Information* was deemed to have not been filed and the case was closed and terminated.

The prosecution only transmitted the PDF copy of the *Information* upon its filing of the instant *Motion for Reconsideration* on December 4, 2025.

A perusal of the records shows that the prosecution only emailed on December 4, 2025 the *Information* without its enclosures and/or supporting documents.

The Court finds no reason to relax the rules of procedure. To be sure, the relaxation of procedural rules cannot be made without any valid reasons

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[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, effective September 1, 2024.

proffered for or underpinning it. To merit liberality, petitioner must show reasonable cause justifying its non-compliance with the rules and must convince the Court that the outright dismissal of the petition would defeat the administration of substantive justice.[2]

Here, the prosecution moves for the reconsideration of the minute resolution for its allegedly inadvertent failure to electronically file the *Information* due to its heavy workload. Clearly the prosecution failed to show any reasonable cause to justify its noncompliance with the rules. Merely claiming heavy workload cannot be considered as a reasonable cause that would justify the reversal of the minute resolution closing the terminating the case for failure to comply with *En Banc* Resolution No. 8-2024. The desired leniency cannot be accorded absent valid and compelling reasons for such a procedural lapse.[3]

ACCORDINGLY, in view thereof, the instant **Motion for Reconsideration** is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

2 *Daikoku Electronics Phils., Inc. vs. Raza*, G.R. No. 181688, June 5, 2009.
3 *Id.*