REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

EXCLUSIVE CARS INTERNATIONAL HOLDINGS, INC., *Petitioner,*	**CTA CASE NO. 11855**
	Members:
- versus -	**REYES-FAJARDO,** *Chairperson, and* **ANGELES, *JJ*.**
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAR 19 2026 2:02 p.m.

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RESOLUTION

Before this Court is petitioner's *Motion for Reconsideration,* personally and electronically filed on October 10, 2025, seeking the reconsideration of the Resolution dated September 24, 2025.

To recall, on April 8, 2025, petitioner filed a *Motion for Extension of Time to File Petition for Review*, seeking an additional fifteen (15) days from April 10, 2025, or until April 25, 2025, within which to file its *Petition for Review*. Petitioner subsequently filed its *Petition for Review* on April 25, 2025.

Petitioner alleged that it received a copy of the Decision of the Office of the Commissioner of Internal Revenue (CIR) on its Request for Reconsideration, finding it liable for deficiency taxes for taxable year 2019, on March 11, 2025. Thus, petitioner claimed that it had until April 10, 2025 within which to file a *Petition for Review* with this Court.

In the Resolution dated September 24, 2025,[1] the Court denied the *Motion for Extension of Time* and dismissed the *Petition for Review* for lack of jurisdiction.

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[1] Docket (CTA Case No. 11855), pp. 242 to 246.

In its *Motion for Reconsideration*, petitioner alleges that under Section 1, Rule 7 of the Revised Rules of the Court of Tax Appeals (RRCTA), the provisions of Rules 42, 43, 44 and 46 of the Rules of Court are applicable in filing petitions for review with this Court. Petitioner argues that Section 1, Rule 42 of the Rules of Court expressly allows the grant of an additional period of fifteen (15) days within which to file a petition for review.

Petitioner further argues that it was constrained to file the *Motion for Extension of Time* because the pertinent documents and books of account had yet to be retrieved, and petitioner's accountant had no knowledge and awareness of the assessment, having been newly hired.

Petitioner likewise contends that it electronically filed a copy of the *Petition for Review* on April 28, 2025. Petitioner also alleges that it attached a *Verification and Certification Against Forum Shopping* (VCAFS) when it filed its *Petition for Review*. Petitioner further claims that a legible copy of the CIR's decision was attached to the *Petition for Review*, thereby substantially complying with Section 2, Rule 42 of the Rules of Court.

Petitioner further contends that its *Petition for Review* is in full compliance with Section 2, Rule 42 of the Rules of Court. It likewise argues that under Section 2 of CTA Circular No. 01-2013, the submission of the Judicial Affidavit shall be made not later than five (5) days before pre-trial. Thus, petitioner posits that since the case is in the nature of an appeal, the rule on the submission of judicial affidavits, the list of witnesses and their intended testimonies, is not strictly applicable.

The Court denies the motion.

Jurisdiction over a subject matter is conferred by the Constitution or the law, and rules of procedure yield to substantive law. Otherwise stated, jurisdiction must exist as a matter of law. Only a statute can confer jurisdiction on courts and administrative agencies.[2]

The jurisdiction of the Court of Tax Appeals (CTA) is clear. Section 7(a)(1) of Republic Act (RA) No. 1125, as amended, provides:

> SEC. 7. Jurisdiction. — The CTA shall exercise:

[2] *Fernandez v. Fulgueras*, G.R. No. 178575, June 29, 2010.

> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1) **Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments**, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue; xxx

Further, Section 228 of the National Internal Revenue Code of 1997, as amended (Tax Code), provides that the failure of the taxpayer to appeal the CIR's decision with the CTA within thirty (30) days from receipt thereof renders the decision final, executory, and demandable. Likewise, Section 3.1.4 of Revenue Regulations (R.R.) No. 12-99, as amended, expressly states that the failure to timely appeal the CIR's decision results in the assessment becoming final, executory, and demandable.

In this case, petitioner itself alleges that it received the CIR's decision on its request for reconsideration on March 11, 2025. Thus, counting thirty (30) days therefrom, petitioner had until April 10, 2025 within which to file a *Petition for Review*. However, on April 8, 2025, instead of filing a *Petition for Review*, petitioner filed a *Motion for Extension of Time to File Petition for Review*. Petitioner thereafter filed its *Petition for Review* only on April 25, 2025.

Accordingly, the assessment became final, executory, and demandable due to petitioner's failure to timely file its *Petition for Review*. Consequently, there is no longer a disputed assessment, and the Court does not have subject matter jurisdiction over the case.

When a case is filed with a court which has no jurisdiction over the action, the court shall motu proprio dismiss the case.[3] Here, since there is no longer a disputed assessment, the Court has no jurisdiction over the case.

The Court is mindful that Section 11 of RA No. 1125, as amended, provides that an appeal by the taxpayer to the CTA shall be made by filing a petition for review under a procedure analogous to Rule 42 of the Rules of Court, and that Section 1, Rule 42 allows the grant of an additional period of fifteen (15) days within which to file the petition for review. However, settled principles of statutory construction mandate that every part of a statute must be interpreted with reference to its context.

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[3] *City of Lapu-Lapu v. Philippine Economic Zone Authority*, G.R. No. 184203, November 26, 2014.

In *Philippine International Trading Corporation v. Commission on Audit*,[4] the Supreme Court emphasized that:

> It is a rule in statutory construction that every part of the statute must be interpreted with reference to the context, i.e., that every part of the statute must be considered together with the other parts, and kept subservient to the general intent of the whole enactment. **Because the law must not be read in truncated parts, its provisions must be read in relation to the whole law. The statute's clauses and phrases must not, consequently, be taken as detached and isolated expressions, but the whole and every part thereof must be considered in fixing the meaning of any of its parts in order to produce a harmonious whole. Consistent with the fundamentals of statutory construction, all the words in the statute must be taken into consideration in order to ascertain its meaning.** (Emphasis supplied)

Thus, Section 11 of RA No. 1125, as amended, must be read in conjunction with Section 7(a)(1) of the same law, Section 228 of the Tax Code, and Section 3.1.4 of RR No. 12-99, as amended. Consequently, while Section 1, Rule 42 allows the grant of an additional period of fifteen (15) days to file a petition for review, the Court must first validly acquire subject matter jurisdiction over the case.

Petitioner's argument that the submission of a legible copy of the CIR's decision substantially complies with Section 2, Rule 42 of the Rules of Court is unavailing. Section 2, Rule 6 of the RRCTA explicitly requires that a **clearly legible duplicate original** or **certified true copy of the decision** appealed from be attached to the petition.

Moreover, the Records Verification Report dated April 30, 2025 states that petitioner failed to electronically file its *Petition for Review*.[5] While petitioner claims that it electronically filed the same on April 28, 2025, it failed to submit any proof showing that the *Petition for Review* was electronically filed on said date.

The Court likewise notes that although petitioner attached a VCAFS[6] to its *Petition for Review*, the same refers to a *Petition for Certiorari*, which is not the pleading filed by petitioner. In effect, no VCAFS was attached to the *Petition for Review*.

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[4] G.R. No. 183517, June 22, 2010.
[5] Docket (CTA Case No. 11855), p. 42.
[6] *Id.*, p. 29.

Lastly, petitioner is mistaken in asserting that its *Petition for Review* need not conform with the requirements under Section 6, Rule 7 of the Rules of Court. CTA *En Banc* Resolution No. 9-2020 expressly adopts Section 6, Rule 7 of the Rules of Court. Accordingly, strict compliance therewith is mandatory.

WHEREFORE, in view of the foregoing, the *Motion for Reconsideration* is denied.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice