REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Special Second Division

HELICON TECHNOLOGY CORPORATION Represented by its Chief Financial Officer PAMELA A. SAÑO,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10694

Members:

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

Promulgated: 3:00 pm

x---x

RESOLUTION

RINGPIS-LIBAN, P.J.:

Before this Court is petitioner's **Motion for Reconsideration** filed on February 2, 2026, with respondent's **Comment/Opposition (To Petitioner's Motion for Reconsideration)** posted on March 19, 2026 and received by the Court on March 25, 2026.

On December 29, 2025, the Court promulgated a Decision, the dispositive portion of which reads as follows:

> "**ACCORDINGLY**, premises considered, the present *Petition for Review* is **DISMISSED** for this Court's lack of jurisdiction.
>
> **SO ORDERED**."

In its Motion, petitioner disputes the Court's conclusion that the present *Petition for Review* was belatedly filed on December 3, 2021, as opposed to the prescribed deadline of November 29, 2021.[1] Petitioner reiterates that its counsel was at the Court premises on November 29, 2021, specifically, at the Judicial Records Division, ready to personally file the subject *Petition for Review*. However, petitioner contends that the said *Petition* was not accepted for filing because some of the original and/or certified true copies of the documents in support of the said *Petition* were not attached thereto. In any case, petitioner argues that in spite of the Court's refusal–due to the *Petition* being incomplete–petitioner's counsel was again ready to file the subject *Petition* by about 4:00 PM on the same day but, unfortunately, was informed that the Cash Division was already closed. Thus, petitioner claims that after being denied the second time, he was advised by someone at the Judicial Records Division to file the *Petition* through a private courier as the same was about to close for receiving.

Petitioner submits that in view of the above circumstances, it was constrained to file the present *Petition for Review* through accredited courier pursuant to Section 3(c), Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure.[2] Correspondingly, petitioner moves that in the interest of justice and fair play, the Court reconsider its Decision and the subject *Petition for Review* be given due course to avoid miscarriage of justice upon petitioner.

On the other hand, in his Comment, respondent contends that the Court correctly dismissed the *Petition for Review* for lack of jurisdiction for being filed out of time. Respondent continues that petitioner's allegations for "readiness to file" and "good faith" were correctly rejected by the Court and petitioner's reliance on Section 3(c), Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure was likewise erroneous. Furthermore, respondent reiterates the conclusion in the Decision that no exceptional or meritorious circumstance exists in the present case to justify the liberal application of the rules, and that the right to appeal is a mere statutory privilege which must be exercised strictly in accordance with law, as correctly held by the Court.

After due consideration, the Court finds petitioner's Motion for Reconsideration bereft of merit.

Again, it was established in this case that petitioner received respondent's *Warrant of Distraint and Levy* (with No. RR8A-WDL-2021-10-395) on October 28, 2021.[3] Thus, consistent with law and jurisprudence,[4] petitioner has thirty (30) days from receipt thereof, or until November 29, 2021, within which to validly lodge its appeal to this Court via *Petition for Review*. However,

---

[1] Should have been November 27, 2021, but the same falls on a Saturday.
[2] Administrative Matter No. 19-10-20-SC, took effect on May 1, 2020.
[3] Exhibit "P-19", Docket- Vol. I, p. 85.
[4] Sections 7(a)(1) and (2), and 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282; See also *Philippine Journalists, Inc. v. Commissioner of Internal Revenue*, G.R. 162852, December 16, 2004; and *Commissioner of Internal Revenue vs. South Entertainment Gallery, Inc.*, G.R. No. 225809, March 17, 2021.

records show that the present *Petition for Review* was filed only on December 3, 2021,[5] which is clearly beyond the 30-day period.

While the Court finds that most of the arguments raised by petitioner in its Motion are mere rehash of what have already been addressed in the assailed *Decision,* petitioner nonetheless additionally contends that the *Petition for Review* was actually filed on November 29, 2021 through LBC Express, in accordance with Section 3(c), Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure. Consequently, petitioner prays that the present *Petition* be given due course to avoid miscarriage of justice.

Unfortunately, the Court finds petitioner's reliance on Section 3(c), Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure as misplaced.

> **"RULE 13**
> **FILING AND SERVICE OF PLEADINGS, JUDGMENTS AND OTHER PAPERS**
>
> *x x x*
>
> Section 3. *Manner of filing.* – The filing of pleadings and other court submissions shall be made by:
>
> (a) Submitting personally the original thereof, plainly indicated as such, to the court;
> (b) Sending them by registered mail;
> (c) Sending them by **accredited courier**; or
> (d) Transmitting them by electronic mail or other electronic means as may be authorized by the court in places where the court is electronically equipped.
>
> In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. **In the second and third cases, the date of the mailing of motions, pleadings, [and other court submissions, and] payments or deposits, as shown by the post office stamp on the envelope or the registry receipt, shall be considered as the date of their filing, payment, or deposit in court**. The envelope shall be attached to the record of the case. In the fourth case, the date of electronic transmission shall be considered as the date of filing." *(Emphases added)*

---

[5] Docket – Vol. I, pp. 8 to 29; *Summary of Fees Paid,* Docket – Vol. I, pp. 3 to 4.

Relatively, the Supreme Court ruled in the case of *Victor M. Barroso v. Commission on Audit*,[6] that service and filing of pleadings *via* private courier should be reckoned from the date of mailing when said private courier is **accredited** by the courts, to wit:

> "Verily, service and filing of pleadings via private courier should be reckoned from the date of mailing when said private courier is accredited by the courts. Otherwise, the pre-amendment jurisprudential doctrine would govern, that is, it would be considered similar to filing via ordinary mail where the date of actual receipt is deemed the date of filing, albeit it was posted much earlier.
>
> xxx
>
> As stated, initiatory pleadings such as the present petition for *certiorari* should be filed personally or via registered mail. The provision does not allow its filing via private courier regardless of accreditation. Under such circumstance, the petition should be treated as if filed via ordinary mail. Consequently, the date when the Court **actually received** a copy of the present petition, September 21, 2020, shall be deemed the date of filing, **not the date of mailing** on September 11, 2020." *(Emphases and underscoring supplied)*

In this regard, it is worthy to note that the nationwide accreditation of LBC Express, Inc. as courier service provider by the Court was only approved on February 13, 2023.[7] Verily, at the time the present *Petition for Review* was filed on November 29, 2021 *via* LBC Express, Inc., which is still a regular private courier at that time, the said filing then would be considered similar to that of ordinary mail where the date of **actual receipt**, which is December 3, 2021, would be deemed as the date of filing. Evidently, the subject *Petition for Review* was filed beyond the reglementary 30-day period within which to appeal before this Court.

With emphasis, it is well-settled that perfection of appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case. The right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege and may be exercised only in the manner and in accordance with the provisions of the

---

[6] G.R. No. 253253, April 27, 2021.

[7] SUBJECT: Accreditation of LBC Express, Inc. as a Courier Service Provider nationwide for a period of one (1) year, from 1 February 2023 to 31 January 2024.

law.[8] In fine, the failure to comply with the 30-day statutory period would bar the appeal and deprive this Court of its jurisdiction to entertain the Petition.

As to the other arguments raised by petitioner, suffice it to say that they have already been threshed out and judiciously resolved by the Court in the assailed Decision, to discuss them anew would only be mere superfluity.

In view of the foregoing disquisitions, there being no new matter or substantial issue raised by petitioner in its Motion for Reconsideration, the Court finds no compelling reason to reverse or modify the Decision promulgated on December 29, 2025.

WHEREFORE, premises considered, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

We Concur:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

[8] *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010.