

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

**CARMEN COPPER
CORPORATION,**

Petitioner,

CTA EB NO. 2779
(CTA Case No. 10074)

Present:

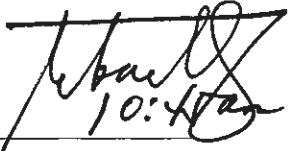
- versus -

**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**
Respondent.

Promulgated:

SEP 28 2026


10:40am

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court *En Banc*'s resolution is petitioner Carmen Copper Corporation's (**petitioner's/CCC's**) "Motion for Reconsideration" (**MR**) of the Decision dated 27 October 2025² (**assailed Decision**), filed via LBC Express, Inc. (**LBC**), an accredited courier, and emailed on 20 November 2025, with respondent Commissioner of Internal Revenue's (**respondent's/CIR's**) "Opposition (Re: [MR] of the

¹ *Rollo*, pp. 146-158.

² *Id.*, pp. 99-122.

[assailed Decision]]”³ (**Opposition**) thereto filed on 12 January 2026 and emailed on 13 January 2026.

To recall, in the assailed Decision,⁴ the Court *En Banc* dismissed petitioner’s Petition for Review⁵ for lack of jurisdiction on the ground that it was filed out of time, *i.e.*, two (2) days late. Further to the declaration that the First Division’s Decision dated 29 November 2022⁶ and Resolution dated 06 June 2023⁷ have consequently become final, executory and unappealable, the Court *En Banc* ruled that there is no compelling reason to relax the rules of procedure in order to take cognizance of the present petition since the First Division correctly denied petitioner’s refund claim for lack of merit.

In the instant MR,⁸ petitioner echoes the Dissenting Opinion of Associate Justice Henry S. Angeles, in *firstly* arguing that its procedural lapse is excusable given the timing of the approval of LBC’s accreditation as a courier service provider on **13 February 2023** and the subsequent issuance of A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC⁹ or the Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule (**eFiling Guidelines**) on **11 April 2023**, which piloted several new rules on the filing of pleadings and other court submissions by personal filing, registered mail, accredited courier, and electronic transmittal. Petitioner insists that its erroneous interpretation of the eFiling Guidelines at the time of filing the present petition on **24 July 2023** does not warrant outright dismissal.

Petitioner further asserts that there is basis to relax the rules of procedure in its favor, noting that the interest of justice and compelling reasons do not necessarily require the Court to find merit in the petition or to issue a favorable action in consequence thereof. In 

³ Id., pp. 170-178.
⁴ Supra at note 2.
⁵ *Rollo*, pp. 5-80, with annexes.
⁶ Division Docket, Volume III, pp. 836-876. Penned by Associate Justice Marian Ivy F. Reyes-Fajardo, with Presiding Justice Roman G. Del Rosario and Associate Justice Catherine T. Manahan, concurring.
⁷ Id., pp. 899-902.
⁸ Supra at note 1.
⁹ RE: GUIDELINES ON SUBMISSION OF ELECTRONIC COPIES OF PLEADINGS AND OTHER COURT SUBMISSIONS BEING FILED BEFORE THE LOWER COURTS PURSUANT TO THE EFFICIENT USE OF PAPER RULE/MOVING TOWARDS DIGITAL COURTS: COMPONENT ONE: TRANSITION TO ELECTRONIC FILING AND SERVICE OF PLEADINGS, MOTIONS AND OTHER DOCUMENTS AS WELL AS DIGITAL SERVICE OF ALL ORDERS IN CIVIL CASES.

RESOLUTION

CTA EB No. **2779** (CTA Case No. 10074)

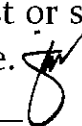
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seeking a reconsideration, petitioner implores the Court to liberally construe the rules in the spirit of the very reason for its existence.

Secondly, citing the ruling in *IP E-Game Ventures, Inc. v. Beijing Perfect World Software Co., Ltd.*¹⁰ (**IPEGV**), petitioner maintains that the filing of the present Petition for Review via LBC complies with Rule 13¹¹ of the Rules of Civil Procedure (**RCP**), as amended, and thus, the date of mailing, not the Court's receipt, should be the date of filing. Petitioner further argues that the Supreme Court's ruling in *Victor M. Barroso v. Commission on Audit*¹² (**Barroso**) that Rule 13 does not allow the filing of initiatory pleadings via private courier regardless of accreditation appears to be an *obiter dictum* since there was no accredited courier at the time and the Supreme Court gave due course to the petition in the higher interest of substantial justice.

Thirdly, petitioner argues that the phrase "initiatory pleading" in Section 14,¹³ Rule 13 of the RCP, as amended, refers to the original petition before the Court in Division. On this score, petitioner asserts that since there is no express prohibition on filing through accredited courier (unlike the electronic filing that is prohibited, unless expressly permitted by the Court), such mode of filing may liberally be construed as allowed given the inclusion of accredited courier in the allowable modes of filing and service of pleadings, one of the significant innovations in the RCP, as amended. Likewise, petitioner invites this Court to consider its theory that the special rules on initiatory pleading referred to in Section 14, Rule 13 of the RCP, as amended, make sense only if its scope is limited to the initiatory pleading filed before the Court in Division, not one filed before the Court *En Banc* (such as the present petition) since the spirit behind the prohibition is apparent in the way an initiatory pleading is used by the Court or any other first or second level courts and the rationale behind the efficient paper rule. 

¹⁰ G.R. No. 220250, 07 September 2020.

¹¹ FILING AND SERVICE OF PLEADINGS, JUDGMENTS AND OTHER PAPERS.

¹² G.R. No. 253253, 27 April 2021.

¹³ Section 14. *Conventional service or filing of orders, pleadings and other documents.* — Notwithstanding the foregoing, **the following orders, pleadings, and other documents must be served or filed personally or by registered mail** when allowed, and shall not be served or **filed electronically**, unless **express permission is granted by the court**:

- (a) **Initiatory pleadings** and initial responsive pleadings, such as an answer;
- (b) Subpoena, protection orders, and writs;
- (c) Appendices and exhibits to motions, or other documents that are not readily amenable to electronic scanning may, at the option of the party filing such, be filed and served conventionally; and
- (d) Sealed and confidential documents or records. (Emphasis supplied)

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Fourthly, petitioner contends that procedural rules, such as the manner of filing initiatory pleadings, may be given retroactive effect to actions pending and undetermined at the time of their passage, there being no vested rights in the rules of procedure. Amendments to procedural rules are procedural or remedial in character as they do not create new or remove vested rights, but only operate in furtherance of the remedy or confirmation of rights already existing.

According to petitioner, following the rule on retroactivity of procedural rules, the filing of its Petition for Review¹⁴ *via* accredited courier on 24 July 2023, which is already allowed pursuant to CTA *En Banc* Resolution No. 8-2024¹⁵ that took effect on 01 September 2024 and which adopted the Supreme Court's eFiling Guidelines, should be deemed proper and timely filed. Further, aside from the principle of retroactivity of procedural rules, with the subsequent amendments to the RCP, through Rule 13-A, or the Interim Rule on the Electronic Filing and Service of Pleadings, Judgments, and Other Papers in Civil Cases (**Interim Rule**), as introduced in A.M. No. 19-10-20-SC,¹⁶ there is purportedly a clear intent to promote the use of accredited courier as one of the primary modes of filing of pleadings in all courts even for initiatory pleadings.

On the other hand, in his or her Opposition,¹⁷ respondent merely quotes the Court *En Banc* discussion and findings in arguing that the present Petition for Review was filed out of time and that there is no compelling reason to relax the rules of procedure in order to take cognizance of the petition.

We resolve.

At the outset, We find the instant MR¹⁸ unsupported by any new argument that could warrant the reversal or modification of the assailed Decision.¹⁹



¹⁴ Supra at note 5.

¹⁵ 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.

¹⁶ Re: 2019 Proposed Amendments to the 1997 Rules of Civil Procedure.

¹⁷ Supra at note 3.

¹⁸ Supra at note 1.

¹⁹ Supra at note 2.

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Petitioner's insistence that the filing of the present Petition for Review through LBC on 24 July 2023 should be deemed timely filed because LBC was already an accredited courier service provider at that time remains untenable.

As discussed in the assailed Decision,²⁰ the procedural rule applicable when petitioner filed the present Petition for Review²¹ was Section 14,²² Rule 13²³ of the RCP, as amended. Under the said provision, an initiatory pleading may be filed only by personal filing, registered mail, or, when authorized by the Court, by electronic transmission. The rule did not permit the filing of initiatory pleadings through an accredited courier.

In this regard, petitioner's reliance on *IPEGV* is misplaced. More importantly, petitioner's attempt to characterize the Supreme Court's pronouncement in *Barroso* as a mere *obiter dictum* deserves scant consideration.

In *Barroso*, the Supreme Court squarely addressed the effect of filing an initiatory pleading through a private courier under Section 14, Rule 13 of the RCP, as amended. The Supreme Court categorically held that the rule does not allow the filing of initiatory pleadings through a private courier, regardless of whether such courier is accredited. Consequently, the petition therein was deemed filed only upon its actual receipt by the Court. The Supreme Court's discussion was necessary to determine the timeliness of the petition before it and formed part of the *ratio decidendi* of the case. It was not a casual observation, an incidental remark, or a statement unnecessary to the disposition of the controversy. Hence, the Court cannot disregard the ruling by simply labeling it as an *obiter dictum*.

Indeed, the factual circumstances in *Barroso* closely mirror those obtaining in the present case. Here, petitioner likewise filed an initiatory pleading through a private courier at a time when, although already accredited, the governing procedural rules did not authorize such mode of filing. Following *Barroso*, the present Petition for Review must likewise be deemed filed only upon its actual receipt by the Court *En Banc* and not on the date it was transmitted through LBC. Since the

²⁰ Supra at note 2.

²¹ Supra at note 5.

²² Supra at note 13.

²³ Supra at note 11.



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Petition for Review was received beyond the reglementary appeal period, as extended, the Court *En Banc* correctly dismissed the same for lack of jurisdiction.

We also do not find merit in petitioner's argument that the phrase "initiatory pleading" under Section 14,²⁴ Rule 13²⁵ of the RCP, as amended, refers only to the original petition filed before the Court in Division and excludes a petition for review filed before the Court *En Banc*.

It is worth noting that the present Petition for Review²⁶ filed before the Court *En Banc* commences a distinct appellate proceeding and invokes the Court *En Banc*'s appellate jurisdiction over the First Division's Resolution dated 06 June 2023²⁷ (on petitioner's MR on the Decision dated 29 November 2022²⁸) of the First Division. As such, it is likewise an initiatory pleading within the contemplation of Section 14, Rule 13 of the RCP, as amended. Nothing in the text of the rule supports petitioner's restrictive interpretation. Neither may this Court embed an exception that the rule itself does not provide.

Petitioner likewise cannot derive any benefit from the subsequent adoption of CTA *En Banc* Resolution No. 8-2024²⁹ and the later procedural developments recognizing accredited courier as a permissible mode of filing.

Although procedural rules are generally accorded retroactive application, such retroactivity is not without limitation. The rule applies only when no vested rights are impaired. As explained in *Victoria S. Jarillo v. People of the Philippines*,³⁰ procedural statutes may operate retroactively because, as a rule, no vested right attaches to procedural law; nevertheless, retroactivity cannot be allowed where vested or acquired rights would be prejudiced. Corollarily, once a judgment becomes final and executory, the prevailing party acquires a vested right in its finality. Thus, under the doctrine of immutability of judgments, a final judgment becomes "immutable and unalterable" and may no longer be modified even to correct perceived errors of fact.

²⁴ Supra at note 13.

²⁵ Supra at note 11.

²⁶ Supra at note 5.

²⁷ Supra at note 7.

²⁸ Supra at note 6.

²⁹ Supra at note 15.

³⁰ G.R. No. 164435, 29 June 2010.

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or law.³¹ The Supreme Court has further held that a winning party should not be deprived of the fruits of a final judgment, absent the recognized exceptional circumstances under law.³²

In the present case, petitioner failed to perfect its appeal within the period prescribed by the governing procedural rules. Consequently, the First Division’s Decision dated 29 November 2022 and Resolution dated 06 June 2023 became final and executory. Correlatively, respondent acquired a vested right in the finality of the said judgment. To retroactively apply subsequent procedural issuances so as to validate a previously defective appeal would effectively unsettle a judgment that had already attained finality and would impair rights that had already vested in favor of respondent. Such result is inconsistent with the doctrine of immutability of final judgments and cannot be sanctioned under the guise of retroactive application of procedural rules.

Moreover, the Court *En Banc* remains unconvinced that the circumstances of the present case justify a liberal application of the rules. Petitioner argues that the interest of substantial justice warrants a relaxation of procedural requirements. However, as correctly observed in the assailed Decision,³³ no compelling reason exists to justify such extraordinary recourse.

Records show that respondent had already granted petitioner a refund at the administrative level in the amount of ₱32,256,314.87.³⁴ Significantly, this amount exceeds the ₱27,642,328.79³⁵ that petitioner

³¹ See *Marilyn B. Montehermoso, et al. v. Romeo Batuto and Arnel Batuto*, G.R. No. 246553 (Resolution), 02 December 2020; *Mercury Drug Corporation and Rolando J. Del Rosario v. Spouses Richard Y. Huang & Carmen G. Huang, and Stephen G. Huang*, G.R. No. 197654, 30 August 2017.

³² See *Heirs of Zosimo Q. Maravilla v. Privaldo Tupas*, G.R. No. 192132, 14 September 2016, citing *Aurelia S. Gomez v. Hon. Presiding Judge, RTC, Br. 15, Ozamis City, et al.*, G.R. No. 118584 (Resolution), 24 October 1995, and *Johnson & Johnson (Phils.), Inc. v. Court of Appeals and Alejo M. Vinluan*, G.R. No. 102692, 23 September 1996.

³³ Supra at note 2.

³⁴ See Letter dated 14 March 2019 (VAT Refund Letter), Exhibit “P-12”, Division Docket, Volume I, pp. 187-188; Exhibit “R-3”, BIR Records, pp. 453-454.

³⁵ Using the formula provided in the case of *Chevron Holdings, Inc. (formerly Caltex Asia Limited) v. Commissioner of Internal Revenue* (G.R. No. 215159, 05 July 2022), the Special First Division found that petitioner is entitled to the refund of unused input VAT attributable to zero-rated sales for the 4th Quarter of the TY 2016 amounting to ₱27,642,328.79, computed as follows:

Valid zero-rated sales	₱2,493,848,201.69
Divided by total reported sales	3,333,874,450.90
Multiplied by valid input tax not directly attributable to any activity	36,953,353.33
Refundable input tax attributable to zero-rated sales	₱27,642,328.79

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was able to establish before the First Division through competent evidence.

As discussed in the assailed Decision, petitioner formally offered evidence to establish its alleged value-added tax (VAT) zero-rated export sales for the period covering 01 October 2016 to 31 December 2016 or the 4th quarter of taxable year (TY) 2016. Consequently, it was incumbent upon the First Division, acting within its authority as a court of record, to verify the existence, validity, and evidentiary support of such claimed VAT zero-rated sales. Such verification necessarily formed part of the judicial determination of petitioner's entitlement to a refund.

To reiterate, absent proof establishing the existence and validity of the claimed VAT zero-rated sales, petitioner could not be granted any additional refund arising from the disallowed input VAT that is the subject of the appeal. Contrary to petitioner's contention, the First Division's review was not confined solely to the validity of the disallowed ₱4,769,261.09 input VAT. As a court of record³⁶ vested with jurisdiction to determine petitioner's entitlement to a refund claim, it possessed the authority to pass upon any issue material and relevant to the proper disposition of the case, including the existence and validity of petitioner's declared VAT zero-rated sales, even if the issue was not expressly raised by the parties.

Accordingly, the Court *En Banc* remains convinced that the present appeal does not rest on sufficiently meritorious grounds that would justify a relaxation of procedural rules. Neither does the case present an injustice so substantial as to outweigh petitioner's failure to comply with the mandatory requirements governing the perfection of an appeal. Under these circumstances, it is not warranted for the Court *En Banc* to take cognizance of the Petition for Review in the higher interest of substantial justice.

All told, the Court *En Banc* finds no cogent reason to reverse or modify the assailed Decision.³⁷



³⁶ See Section 8 of Republic Act (RA) No. 1125, as amended by RA 9282.
³⁷ Supra at note 2.

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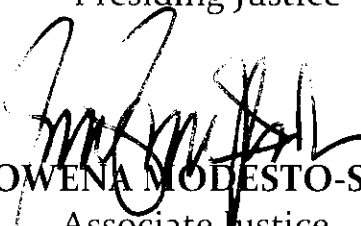
WHEREFORE, in light of the foregoing considerations, petitioner Carmen Copper Corporation's "Motion for Reconsideration", filed on 20 November 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY P. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice

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PAOLO S. TESTON
Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice