22-000459-0058

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10985

IBMS TECHNOLOGY PHILS. CORPORATION,
Petitioner,

- versus -

NOTICE OF DECISION

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village
Makati City

ATTY. ALBERT C. ARPON
ATTY. CARL FITRI A. HUSSIN
ATTY. VISMARCK S. UY
Bureau of Internal Revenue-Revenue Region No. 8A
36th Floor, Legal Division, Export Bank Plaza Building
Sen. Gil Puyat Ave. corner Chino Roces Avenue
Makati City

S.H. BUENAVENTURA LAW OFFICE
20-O, 20/F, Burgundy Corporate Tower
252 Sen. Gil Puyat Avenue
Makati City 1230

GREETINGS:

You are hereby notified by these presents that on **December 1, 2025,** a Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 2, 2025.**

Atty. Maria Johanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

IBMS TECHNOLOGY PHILS. CORPORATION,
Petitioner,

- versus -

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10985

Members:

BACORRO-VILLENA, Acting *Chairperson, and* **CUI-DAVID,** *JJ.*

Promulgated:

DEC 0 1 2025; 2:30PM

x - x

DECISION

BACORRO-VILLENA, J.:

At bar is a Petition for Review[1] filed by petitioner IBMS Technology Phils. Corporation (**petitioner**), pursuant to Section 3(a)[2], Rule 8 in relation to Section 3(a)(1)[3], Rule 4 of the Revised Rules of the Court of Tax Appeals (**RRCTA**).[4]

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1 Filed on 20 September 2022, Division Docket, pp. 7-15.

2 **SEC. 3.** *Who may appeal; period to file petition.* —
(a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes.

3 **SEC. 3.** *Cases within the jurisdiction of the Court in Division.* — The Court in Division shall exercise:
(a) Exclusive original over or appellate jurisdiction to review by appeal the following:
(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[.]

4 A.M. No. 05-11-07-CTA.

Petitioner prays that judgment be rendered ordering the cancellation and withdrawal of the assessments for deficiency value-added tax (**VAT**) for the first (1^{st}) and second (2^{nd}) quarters of calendar year (**CY**) 2019 amounting to ₱2,320,390.63 and ₱5,146,443.89, respectively, as laid out in respondent Commissioner of Internal Revenue's (**CIR**'s/**respondent**'s) Final Decision on Disputed Assessment (**FDDA**) that it received on 25 January 2022.[5]

PARTIES TO THE CASE

Petitioner is a corporation duly organized and existing under the laws of the Philippines, with principal office address at Unit 2207 Cityland 10, Tower 2, H.V. Dela Costa Street, Salcedo Village, Makati City.[6]

Respondent, on the other hand, is the duly appointed CIR vested with the authority to carry out the functions, duties, and responsibilities of the said office including, *inter alia,* the power to decide disputed assessments, refunds of internal revenue taxes, fees, other charges, and penalties imposed in relation thereto, or other matters arising under the National Internal Revenue Code (**NIRC**) of 1997, as amended, or other laws or portions thereof administered by the Bureau of Internal Revenue (**BIR**).

FACTS OF THE CASE

On 20 July 2020, petitioner received Letter of Authority (**LOA**) No. LOA-V8A-2020-00000055/SN:eLA201700030768, which authorized Revenue Officer (**RO**) Rainalyn Bacani (**Bacani**) and Group Supervisor (**GS**) Alona Marie Alegre-Sison (**Alegre-Sison**) to examine petitioner's books of accounts and other accounting records for the period 01 January 2019 to 30 June 2019.[7] The LOA was accompanied by a list of documents that petitioner was required to submit.[8]

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5 Final Decision on Disputed Assessment (**FDDA**) dated 24 January 2022, Exhibit "R-10", BIR Records, pp. 211-212.

6 Paragraph 1, III. Parties, Petition for Review, supra at note 1, p. 8.

7 Exhibit "R-1", BIR Records, p. 1.

8 See Notice for the Presentation/Submission of Documents/Records dated 24 June 2020, Exhibit "R-2", id., p. 2.

Petitioner complied, albeit partially, by submitting various VAT returns to respondent.[9] As petitioner's compliance was incomplete, it was warned that a Subpoena Duces Tecum (**SDT**) will be issued against it should it still fail to submit the remaining requested documents by 06 October 2020.[10] Thus, on 06 October 2020[11] and 22 January 2021[12], it submitted additional documents.

On 08 February 2021, petitioner received the Notice of Discrepancy[13] (**NOD**), wherein petitioner was invited to discuss the reported VAT discrepancy for the 1st and 2nd quarters for CY 2019 amounting to ₱14,572,170.11, computed as follows:

	First Quarter	**Second Quarter**	**Total**
Taxable Receipts per VAT Return	₱12,154,714.06	₱21,854,861.25	₱34,009,575.31
Add: Unsupported zero-rated receipts	16,345,282.83	37,309,685.82	53,654,968.65
Taxable Receipts per Investigation	28,499,996.89	59,164,547.07	87,664,543.96
Output Tax Due	3,419,999.63	7,099,745.65	10,519,745.28
Less:			
Allowable Input Tax per return	1,458,565.69	2,622,583.35	4,081,149.04
Less: Disallowed Input Tax	1,749,156.50	3,950,786.60	5,699,943.09
Allowable Input Tax per audit	(290,590.81)	(1,328,203.25)	(1,618,794.06)
VAT Due	3,710,590.44	8,427,948.90	12,138,539.33
Less: Payments per Return	0.00	0.00	0.00
Deficiency VAT	3,710,590.44	8,427,948.90	12,138,539.33
Add: Interest[14]	821,006.26	1,612,624.52	2,433,630.78
Total Amount Due	**₱4,531,596.69**	**₱10,040,573.42**	**₱14,572,170.11**

A week later, petitioner submitted documents to address the findings in the NOD.[15] Thereafter, on 19 October 2021, petitioner

9 See Acknowledgment Receipt dated 30 July 2020, Exhibit "P-3", Division Docket, p. 31.
10 See Final Notice Before Issuance of Subpoena Duces Tecum dated 29 September 2020, Exhibit "R-3", BIR Records, p. 3.
11 See Acknowledgment Receipt, Exhibit "P-5", Division Docket, p. 33.
12 See Acknowledgment Receipt, Exhibit "P-6", id., p. 34.
13 Exhibit "R-4", BIR Records, pp. 129-130.
14 Computed from 16 April 2019 (for 1st Quarter) and 26 July 2019 (for 2nd Quarter) until 26 February 2021.
15 See Acknowledgment Receipt dated 15 February 2021, Exhibit "R-12", BIR Records, pp. 131-167.

received the Preliminary Assessment Notice (**PAN**).[16] In the PAN, petitioner was found liable for deficiency VAT for the 1st and 2nd quarters of CY 2019, amounting to ₱3,106,640.32 and ₱6,455,648.18, respectively, computed as follows:

First Quarter			
Taxable Receipts per VAT Return			₱12,154,714.06
Add: Unsupported zero-rated receipts			5,160,859.15
Taxable Receipts per Investigation			17,315,573.21
Output Tax Due			2,077,868.79
Less:			
Net Creditable Input Tax		23,381,866.15	
Less: Disallowed Input Taxes	1,749,156.50		
Excess Input Tax Carried Forward to Succeeding Period	21,923,300.46	23,672,456.96	(290,590.81)
Basic Tax Due			2,368,459.60
Add: Interest[17]			738,180.72
Total Amount Due			**₱3,106,640.32**

Second Quarter			
Taxable Receipts per VAT Return			₱21,854,861.25
Add: Unsupported zero-rated receipts			9,048,242.70
Taxable Receipts per Investigation			30,903,103.95
Output Tax Due			3,708,372.47
Less:			
Net Creditable Input Tax		25,874,087.06	
Less: Disallowed Input Taxes	3,950,786.60		
Excess Input Tax Carried Forward to Succeeding Period	23,251,503.71	27,202,290.31	(1,328,203.25)
Basic Tax Due			5,036,575.72
Add: Interest[18]			1,419,072.46
Total Amount Due			**₱6,455,648.18**

Petitioner filed its Reply to the PAN (**Reply**) and submitted schedules to reconcile the assessment.[19]

16 See Acknowledgment Receipt, Exhibit "R-7", id., p. 194. See also the PAN dated 18 October 2021, Exhibit "R-6", id., pp. 190-193.
17 Computed from 16 April 2019 to 26 February 2021.
18 Computed from 26 July 2019 to 26 February 2021.
19 See Letter dated 02 November 2021, Exhibit "P-10", Division Docket, p. 42.

In the Formal Letter of Demand[20] (**FLD**) and Final Assessment Notice[21] (**FAN**) that petitioner received on 18 November 2021, the BIR reduced the deficiency VAT assessments for the 1st and 2nd quarters of CY 2019 to ₱2,320,390.63 and ₱5,146,443.89, respectively. The computation follows below:

First Quarter			
Taxable Receipts per VAT Return			₱12,154,714.06
Add: Unsupported zero-rated receipts			55,619.75
Taxable Receipts per Investigation			12,210,333.81
Output Tax Due			1,465,240.06
Less:			
Net Creditable Input Tax		23,381,866.15	
Less: Disallowed Input Taxes	1,749,156.50		
Excess Input Tax Carried Forward to Succeeding Period	21,923,300.46	23,672,456.96	(290,590.81)
Basic Tax Due			1,755,830.87
Add: Interest[22]			564,559.76
Total Amount Due			**₱2,320,390.63**

Second Quarter			
Taxable Receipts per VAT Return			₱21,854,861.25
Add: Unsupported zero-rated receipts			280,933.33
Taxable Receipts per Investigation			22,135,794.58
Output Tax Due			2,656,295.35
Less: Net Creditable Input Tax		25,874,087.06	
Less: Disallowed Input Taxes	3,950,786.60		
Excess Input Tax Carried Forward to Succeeding Period	23,251,503.71	27,202,290.31	(1,328,203.25)
Basic Tax Due			3,984,498.60
Add: Interest[23]			1,161,945.29
Total Amount Due			**₱5,146,443.89**

On 15 December 2021, despite the reduction in the amount of assessments for the 1st and 2nd quarters of CY 2019, petitioner still filed its Protest to the FLD/FAN by way of a request for reinvestigation

[20] Exhibit "R-8-2", BIR Records, pp. 196-199.
[21] Exhibits "R-8" / "R-8-1", id., pp. 200-201.
[22] Computed from 16 April 2019 to 29 December 2021.
[23] Computed from 26 July 2019 to 29 December 2021.

(**Protest**).[24] Petitioner had sixty (60) days therefrom or until 13 February 2022 to submit supporting documents.

However, before the 60-day period lapsed, petitioner received the FDDA[25] on 25 January 2022. There, the BIR reiterated its findings in the FLD/FAN finding petitioner liable for deficiency VAT for the 1st and 2nd quarters of CY 2019; this time, amounting to ₱2,356,180.71 and ₱5,227,662.16, respectively, computed as follows:[26]

First Quarter			
Taxable Receipts per VAT Return			₱12,154,714.06
Add: Unsupported zero-rated receipts			55,619.75
Taxable Receipts per Investigation			12,210,333.81
Output Tax Due			1,465,240.06
Less: Net Creditable Input Tax		23,381,866.15	
Less: Disallowed Input Taxes	1,749,156.50		
Excess Input Tax Carried Forward to Succeeding Period	21,923,300.46	23,672,456.96	(290,590.81)
Basic Tax Due			1,755,830.87
Add: Interest[27]			600,349.84
Total Amount Due			**₱2,356,180.71**

Second Quarter			
Taxable Receipts per VAT Return			₱21,854,861.25
Add: Unsupported zero-rated receipts			280,933.33
Taxable Receipts per Investigation			22,135,794.58
Output Tax Due			2,656,295.35
Less: Net Creditable Input Tax		25,874,087.06	
Less: Disallowed Input Taxes	3,950,786.60		
Excess Input Tax Carried Forward to Succeeding Period	23,251,503.71	27,202,290.31	(1,328,203.25)
Basic Tax Due			3,984,498.60
Add: Interest[28]			1,243,163.56
Total Amount Due			**₱5,227,662.16**

24 Exhibit "R-9", BIR Records, pp. 202-203.
25 Supra at note 5.
26 Id.
27 Computed from 16 April 2019 to 02 February 2022.
28 Computed from 26 July 2019 to 02 February 2022.

On 23 February 2022, petitioner filed a request for reconsideration (**Administrative Appeal**) to the CIR appealing the findings in the FDDA.[29]

PROCEEDINGS BEFORE THE COURT

With no forthcoming decision from the CIR, petitioner filed the instant petition before the Court on 20 September 2022.[30] The case was docketed as CTA Case No. 10985 and raffled to the Second Division.

After the Summons was served on respondent and following the grant of a request for additional thirty (30) days to respond to the petition, respondent filed his or her Answer on 05 December 2022.[31] In the Answer, respondent countered that the petition was filed beyond the 30-day reglementary period to appeal, thus, this Court failed to acquire jurisdiction over the case. Respondent further argues that even if the Court was able to acquire jurisdiction over it, the assessment of deficiency VAT against petitioner is valid.[32]

Later, as directed, respondent forwarded the BIR Records to this Court.[33]

Still later, respondent filed his or her Pre-Trial Brief on 29 March 2023[34] while petitioner filed its Pre-Trial Brief on 05 April 2023.[35] The pre-trial was held as scheduled on 13 April 2023.[36] In their Joint Stipulation of Facts and Issues (**JSFI**), the parties also agreed to adopt the issues presented during the pre-trial proceedings.[37] With the issuance of the Pre-trial Order, the pre-trial was terminated accordingly.[38]

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29 See Letter dated 22 February 2022, BIR Records, pp. 223-224.
30 Supra at note 1.
31 See **(a)** Summons dated 04 October 2022, Division Docket, p. 62; **(b)** Motion for Extension of Time to File Answer dated 04 November 2022, id., pp. 64-66; **(c)** Order dated 07 November 2022, id., p. 67; and **(d)** Answer (Re: Petition for Review dated September 19, 2022), id., pp. 68-84.
32 Answer (Re: Petition for Review dated 19 September 2022), id., pp. 68-84.
33 See Compliance dated 13 December 2022, id., pp. 130-131.
34 Id., pp. 133-144.
35 Id., pp. 145-148.
36 See Order dated 13 April 2023, id., pp. 152-154.
37 See Joint Manifestation dated 28 April 2023, id., pp. 155-159.
38 See Pre-trial Order dated 20 July 2023, id., pp. 170-182.

In the meantime, the case was transferred to the First Division pursuant to Administrative Circular No. 01-2023.[39]

During the trial on 28 November 2023,[40] petitioner presented its lone witness, Regine F. Nonato (**Nonato**), who testified by way of her Amended Judicial Affidavit dated 24 November 2023.[41] Nonato testified that (**a**) she is in charge of petitioner's finances and the custodian of its financial records; (**b**) the inordinate delay in the conduct of the audit and the issuance of the assessment violates petitioner's constitutional right to due process and speedy disposition of cases; (**c**) that the audit was conducted longer than fifteen (15) months without a revalidated LOA; (**d**) that the assessment for the alleged Unsupported Zero-rated sales was already paid; and (**e**) that there was no basis for the disallowed input taxes.

On cross-examination, Nonato stated that petitioner paid the assessment for the unsupported zero-rated sales amounting to ₱65,483.05 without the approval of the BIR. She then added that Statement of Accounts (**SOAs**) are not valid supporting documents to claim input taxes and that it was petitioner who corrected the official receipts and invoices and not those who issued them.[42]

Nonato retracted on re-direct examination and testified instead that SOAs are valid proof of payments. She also clarified that the official receipts and invoices were not altered but were merely stamped with petitioner's name.[43]

Respondent did not conduct recross examination.[44]

On 18 December 2023, petitioner filed its Formal Offer of Evidence[45] (**FOE**), offering Exhibits "P-1" to "P-802-1", inclusive of sub-

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[39] See Resolution dated 29 May 2023, id., p. 163. See also Administrative Circular No. 01-2023 (Reorganizing the Divisions of the Court) dated 23 May 2023.

[40] See Order dated 28 November 2023, id., pp. 497-498.

[41] See Amended Judicial Affidavit of Regine F. Nonato dated 23 November 2023, Exhibit "P-802", id., pp. 481-493.

[42] TSN dated 28 November 2023, pp. 10-25.

[43] Id., pp. 25-27.

[44] Id., pp. 28.

[45] Division Docket, pp. 502-509.

markings, which respondent opposed.[46] Over respondent's objections, the Court admitted petitioner's exhibits[47], except those documents whose originals were not submitted for comparison[48] and those which were not found in the case records.[49]

Petitioner filed a Motion for Reconsideration[50] (**MR**) arguing that while the denied exhibits may not be original copies *per se*, they are photocopies deemed as duplicates and are generally admissible to the same extent as originals under Section 4(b)[51] and 4(c)[52] of Rule 130 of the Rules of Court, as amended.[53] Alternatively, petitioner prays that the

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46 See Comment/Opposition (to Petitioner's Formal Offer of Evidence) dated 08 January 2024, id., pp. 511-528.

47 See Resolution dated 27 February 2024, id., pp. 534-535.

48

Exhibit	Description
"P-24", "P-25", "P-26", "P-26-1", "P-27" to "P-30", "P-34", "P-35", "P 37", "P-48", "P-49", "P-55", "P-69", "P-85", "P-88" to "P-96", "P-98", "P-105", "P-110", "P-110-1", "P-110-2", "P-117", "P-121", "P-121-1", "P-124", "P-143" to "P-146", "P-161", "P-162", "P-168", "P-173", "P-182", "P-185", "P-187", "P-188", "P-194" to "P-197", "P-208", "P-213", "P-227", "P-228", "P-233", "P-238", "P-243", "P-257", "P-258", "P-260", "P-263" to "P-266", "P-285", "P-286", "P-293", "P-300" to "P-302"	Various Invoices, Official Receipts, Statement of Accounts, etc. for the 1st Quarter of 2019.
"P-305", "P-308-1", "P-309", "P-333" to "P-338", "P-340", "P-342" to "P-344", "P-354", "P-355", "P-359" to "P-362", "P-365", "P-367", "P-400", "P-410", "P-416", "P-430", "P-465", "P-504", "P-515", "P-516", "P-585", "P-593", "P-628", "P-632", "P-657" to "P-660-1", "P-669", "P-702", "P-773", "P-784" to "P-785", and "P-790".	Various Invoices, Official Receipts, Statement of Accounts, etc. for the 2nd Quarter of 2019.

49

Exhibit	Description
"P-475", "P-611", "P-665"	Various Invoices, Official Receipts, Statement of Accounts, etc. for the 2nd Quarter of 2019.

50 See Motion for Partial Reconsideration with Tender of Excluded Evidence dated 20 March 2024, Division Docket, pp. 586-589.

51 SEC. 4. *Original of Document.* —

. . .

(b) A "duplicate" is a counterpart produced by the same impression as the original, or from the same matrix, or by means of photography, including enlargements and miniatures, or by mechanical or electronic re-recording, or by chemical reproduction, or by other equivalent techniques which accurately reproduce the original.

52 SEC. 4. *Original of Document.* —

. . .

(c) A duplicate is admissible to the same extent as an original unless (1) genuine question is raised as to the authenticity of the original, or (2) in the circumstances, it is unjust or inequitable to admit the duplicate in lieu of the original.

53 A.M. No. 19-08-15-SC, 08 October 2019.

denied exhibits be made part of the records in accordance with Section 40[54], Rule 132 of the Rules of Court, as amended.[55]

Respondent vehemently opposed the MR contending that petitioner has not shown evidence or justification for the non-presentation of the original documents. Hence, it would be unjust or inequitable to admit the photocopies in *lieu* of the original.[56]

In denying petitioner's MR, the Court ultimately ruled that it cannot consider such photocopies as duplicate or exact reproductions of the original because of respondent's timely objection.[57] As to petitioner's Tender of Excluded Evidence, the Court granted the same, hence the excluded evidence remained part of the case records.[58]

During respondent's turn to present evidence on 09 July 2024[59], RO Bacani assumed the witness stand and testified through her Amended Judicial Affidavit[60], wherein she declared that: **(a)** she was authorized to audit, examine, and investigate petitioner's books of accounts and accounting records for the period 01 January 2019 to 30 June 2019; **(b)** the factual and legal basis of the assessment; **(c)** petitioner received a copy of the LOA, NOD, PAN, FLD/FAN, and FDDA; and **(d)** petitioner is liable for deficiency taxes as shown in the FLD/FAN and FDDA.

On cross-examination, RO Bacani explained that while she was unable to present proof that Maria Agnes Modiong was authorized to receive the LOA, Modiong herself represented to RO Bacani that she was petitioner's authorized representative to receive the LOA. RO Bacani also confirmed that she failed to get written proof of authority from the persons who received the Checklist and NOD. As to the PAN and FLD/FAN, she admitted that she was not sure if the persons who

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54 SEC. 40. *Tender of excluded evidence.* — If documents or things offered in evidence are excluded by the court, the offeror may have the same attached to or made part of the record. If the evidence excluded is oral, the offeror may state for the record the name and other personal circumstances of the witness and the substance of the proposed testimony.

55 Supra at note 53.

56 See Comment/Opposition dated 25 March 2024, Division Docket, pp. 590-592.

57 See Resolution dated 15 May 2024, id., pp. 600-604.

58 Id.

59 See Order dated 09 July 2024, id., pp. 606-607.

60 See Motion to Admit Amended Judicial Affidavit of Witness Rainalyn Bacani dated 13 March 2024, id., pp. 537-539. See also Amended Judicial Affidavit of Revenue Officer Rainalyn Bacani dated 06 March 2024, Exhibit "R-13", id., pp. 540-556.

received them were authorized. Lastly, she stated that she did not request for a revalidated LOA after the lapse of the six-month period from its issuance.[61]

On redirect examination, RO Bacani testified that the non-revalidation of the LOA has no effect on its validity. According to her, it may only result in the imposition of sanctions on the erring employee.[62]

No re-cross examination was conducted.[63]

Thereafter, respondent filed its FOE offering Exhibits "R-1" to "R-13-A", with sub-markings.[64] The Court admitted the exhibits over petitioner's objections.[65]

Finally, after the parties filed their respective Memoranda[66], the Court submitted the case for decision on 09 December 2024.[67]

ISSUES

WHETHER PETITIONER IBMS TECHNOLOGY PHILS. CORPORATION, INC. IS LIABLE FOR DEFICIENCY VALUE-ADDED TAX (VAT) FOR THE 1ST AND 2ND QUARTERS OF CALENDAR YEAR (CY) 2019 IN THE AMOUNTS OF ₱2,230,390.63 AND ₱5,146,443.89, RESPECTIVELY, INCLUSIVE OF INCREMENTS; AND

WHETHER THE COURT HAS JURISDICTION OVER THE INSTANT CASE CONSIDERING THAT THE PETITION FOR REVIEW WAS ALLEGEDLY FILED BEYOND THE THIRTY (30) DAY REGLEMENTARY PERIOD.[68]

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61 TSN dated 09 July 2024, pp. 9-31.
62 Id., pp. 31-33.
63 Id., p. 34.
64 See Formal Offer of Evidence filed on 19 July 2024, Division Docket, pp. 609-616.
65 See Resolution dated 23 September 2024, id., pp. 630-631. See also Comment/Opposition (To Respondent's Formal Offer of Evidence) filed on 29 July 2024, id., pp. 617-625.
66 See Respondent's Memorandum filed on 30 October 2025, id., pp. 634-648. See also Petitioner's Memorandum filed on 11 November 2024, id., pp. 651-669.
67 See Resolution dated 09 December 2024, id., p. 676.
68 See also Pre-Trial Order dated 30 July 2023, id., p. 177.

ARGUMENTS

In support of the instant petition, petitioner argues that the FDDA is void for being *ultra vires*, having been prematurely issued, and for failing to state the facts and law on which it is based. Being so, it cannot be deemed the "decision" of the CIR that is appealable to the CTA. Thus, the 180-day period for respondent and his authorized representative to act on petitioner's Protest and Administrative Appeal to the FLD/FAN should be reckoned from the time it filed the Administrative Appeal before respondent on 15 December 2021.[69] As a result, contrary to respondent's insistence, the present petition was timely filed on 20 September 2022.

Respondent, however, maintains that the Court has no jurisdiction over the case as it was filed out of time.[70] Since petitioner filed its protest (by way of Request for Reconsideration) to the FLD/FAN on 15 December 2021, the CIR and/or his or her authorized representative have 180 days or until 13 June 2022 to decide the protest. After the lapse of the 180-day period (on 13 June 2022), petitioner did not file an appeal with this Court within 30 days therefrom. Neither did it await the CIR's decision on its Administrative Appeal. Thus, with petitioner's obvious lapses, the petition should not be given due course for lack of jurisdiction on the part of this Court.[71]

RULING OF THE COURT

After considering the arguments of the parties and the records of the case, this Court is constrained to dismiss the petition for having been filed out of time. As a result, the Court failed to assume jurisdiction over the instant petition.

As it is, the Court of Tax Appeals (**CTA**), being a court of special jurisdiction, can only take cognizance of matters which are clearly within its jurisdiction.[72] In this connection, Section 11 of the Republic

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[69] Petitioner's Memorandum, pp. 655-666.
[70] Respondent's Memorandum, id., pp. 636-639.
[71] Id., p. 639.
[72] *Commissioner of Internal Revenue v. V.Y. Domingo Jewellers, Inc.*, G.R. No. 221780, 25 March 2019, citing *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 190021, 22 October 2014.

Act (**RA**) No. 1125[73], as amended by RA 9282[74], provides for the proper period during which a party may bring an appeal before the CTA, to wit:

> ...
>
> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* — Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.[75]
>
> ...

Section 3(a), Rule 8 of the RRCTA reinforces the above provision in this wise:

> ...
>
> SEC. 3. *Who may appeal; period to file petition.* — (a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes.[76]
>
> ...

On the other hand, Section 228 of the NIRC of 1997, as amended, outlines how a taxpayer may administratively protest an assessment

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73 AN ACT CREATING THE COURT OF TAX APPEALS.

74 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

75 Italics in the original text.

76 Italics in the original text.

issued by the CIR or his or her duly authorized representative and later on, if necessary, appeal the same to the CTA:

> ...
>
> Sec. 228. *Protesting of Assessment.* — When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings[.] ...
>
> ...
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.
>
> If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.[77]
>
> ...

Section 228 of the NIRC of 1997, as amended is implemented by RR No. 12-99[78], as amended by RR No. 18-2013.[79] Relevant portions of Section 3.1.4 of RR No. 12-99, as amended by RR No. 18-2013, provides the taxpayer's options on disputed assessments, to wit:

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77 Italics in the original text.

78 Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.

79 Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment.

...

Sec. 3. *Due Process Requirement in the Issuance of a Deficiency Tax Assessment.* —

...

Sec. 3.1.4. *Disputed Assessment.* — The taxpayer or its authorized representative or tax agent may protest administratively against the aforesaid FLD/FAN within thirty (30) days from date of receipt thereof. The taxpayer protesting an assessment may file a written request for reconsideration or reinvestigation defined as follows:

(i) *Request for reconsideration* — refers to a plea of re-evaluation of an assessment on the basis of existing records without need of additional evidence. It may involve both a question of fact or of law or both.

(ii) *Request for reinvestigation* — refers to a plea of re-evaluation of an assessment on the basis of newly discovered or additional evidence that a taxpayer intends to present in the reinvestigation. It may also involve a question of fact or of law or both.

...

For request for reinvestigation, the taxpayer shall submit all relevant supporting documents in support of his protest within sixty (60) days from date of filing of his letter protest, otherwise, the assessment shall become final. The term "*relevant supporting documents*" refer to those documents necessary to support the legal and factual bases in disputing a tax assessment as determined by the taxpayer. ...

...

If the protest is denied, in whole or in part, by the Commissioner's duly authorized representative, the taxpayer may either: (i) appeal to the Court of Tax Appeals (CTA) within thirty (30) days from date of receipt of the said decision; or (ii) elevate his protest through request for reconsideration to the Commissioner within thirty (30) days from date of receipt of the said decision. No request for reinvestigation shall be allowed in administrative appeal and only issues raised in the decision of the Commissioner's duly authorized representative shall be entertained by the Commissioner.[80]

...

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80 Italics in the original text.

In applying the foregoing rules, the Supreme Court, in *Philippine Amusement and Gaming Corporation v. Bureau of Internal Revenue, et al.*[81] and later on in *Commissioner of Internal Revenue v. V.Y. Domingo Jewellers, Inc.*[82], explained that there are three (3) options by which a taxpayer may appeal the denial of its administrative protest, to wit:

> ...
>
> Following the *verba legis* doctrine, the law must be applied exactly as worded since it is clear, plain, and unequivocal. A textual reading of Section 3.1.5 gives a protesting taxpayer like PAGCOR only three options:
>
> 1. If the protest is wholly or partially denied by the CIR **or** his authorized representative, then the taxpayer may appeal to the CTA within 30 days from receipt of the whole or partial denial of the protest.
>
> 2. If the protest is wholly or partially denied by the CIR's authorized representative, then the taxpayer may appeal to the CIR within 30 days from receipt of the whole or partial denial of the protest.
>
> 3. If the CIR or his authorized representative failed to act upon the protest within 180 days from submission of the required supporting documents, then the taxpayer may appeal to the CTA within 30 days from the lapse of the 180-day period.
>
> ...

Finally, in *Nueva Ecija II Electric Cooperative, Inc. Area II v. Commissioner of Internal Revenue*[83], the Supreme Court clarified that there is only one 180-day period given to the CIR and his or her authorized representative to decide the protest. There is no fresh 180-day period when the taxpayer administratively appeals the FDDA to the CIR. There, the Supreme Court agreed with the CTA *En Banc* that a fresh 180-day period would "run contrary to the clear language of Section 228 and would unduly expand the period provided by the law."[84]

Based on the foregoing provisions and jurisprudence, where the CIR and/or his or her authorized representative fails to act upon the

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81 G.R. No. 208731, 27 January 2016; Citation omitted, italics and emphasis in the original text.
82 G.R. No. 221780, 25 March 2019.
83 G.R. No. 258101 (Notice), 19 April 2022.
84 Id.

protest within 180 days from the filing of the protest (for requests for reconsideration) or submission of supporting documents (for requests for reinvestigation), the taxpayer may appeal to the CTA within 30 days from the lapse of the 180-day period.

In this case, the following are the pertinent dates and events in determining the timeliness of the Petition for Review:

Date	Event
18 November 2021	Petitioner received respondent's FLD/FAN dated 17 November 2021.[85]
15 December 2021	Petitioner filed its Protest (Request for Reinvestigation).[86]
25 January 2022	Petitioner received the FDDA.[87]
23 February 2022	Petitioner filed a request for reconsideration (Administrative Appeal) of the FDDA to the CIR.[88]
20 September 2022	Petitioner filed the present Petition for Review without awaiting the decision of the CIR.[89]

As the records bear, the parties are not in agreement regarding the nature of the Protest filed by petitioner on 15 December 2021. Petitioner claims that it is a request for reinvestigation while respondent claims that it is a request for reconsideration.

We agree with petitioner that what it filed was actually a request for reinvestigation (*albeit* referred to as a request for reconsideration). As earlier distinguished, a request for reconsideration refers to a plea of re-evaluation of an assessment on the basis of existing records without need of additional evidence. On the other hand, a request for reinvestigation refers to a plea of re-evaluation of an assessment on the basis of newly discovered or additional evidence that a taxpayer intends to present in the reinvestigation.[90]

Here, the tenor of the Protest shows petitioner's intent to submit additional documents:

85 Supra at notes 20 and 21.
86 Supra at note 24.
87 Supra at note 5.
88 Supra at note 29.
89 Supra at note 1.
90 Supra at p. 15.

> ...
> [W]e would like to appeal for reconsideration on the findings of the examination. We have submitted the supporting documents to prove our VAT Input claims. *Supplemental documents can be provided to further support our claims.* We would also request information where we missed to observe the invoicing requirements in accordance with the provisions of Section 110 of the National Internal Revenue Code (NIRC), in order for us to correct and apply in future transaction.[91]
> ...

With the tenor of the Protest, petitioner's intention to provide further supporting documents is unequivocal. Thus, We deem it proper to treat the petitioner's Protest to the FLD/FAN as a request for reinvestigation *not* a request for reconsideration. With this, petitioner had 60 days from the submission of its Protest or until 13 February 2022 to submit additional documents. However, as early as 24 January 2022, the Office of the Regional Director of Revenue Region No. 8A – Makati City issued the FDDA which petitioner received the next day.

With the foregoing, the Court is then constrained to count the 180-day period from the expiration of the 60-day period on 13 February 2022 (since petitioner was not given the full 60-day period due to the premature issuance of the FDDA on 24 January 2022). Counting 180 days from 13 February 2022, the CIR and his or her authorized representative had until 12 August 2022 to decide on the protest and request for reconsideration, respectively.

For its part, petitioner had two options: *first*, appeal to the CTA within 30 days from the expiration of the 180-day period (*i.e.*, 11 September 2022) and *second*, await the CIR's decision on its Administrative Appeal and appeal therefrom within 30 days from receipt.

Unfortunately, without awaiting the CIR's decision on its Administrative Appeal, petitioner filed the present Petition for Review on 20 September 2022. As petitioner opted for the *first* option, its case was then filed out of time since it only has until <u>11 September 2022</u> to file the petition under the first option. Consequently, the Court failed to acquire jurisdiction over it.

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91 See Exhibit "R-9", supra at note 24; Italics supplied.

Succinctly, the perfection of an appeal within the statutory period is a jurisdictional requirement and failure to do so renders the questioned decision or decree final and executory and no longer subject to review.[92]

Oddly, in its dire attempt to convince this Court that its petition was timely filed, petitioner also contends that the FDDA is void and could not be considered as the CIR's "decision" that is appealable to the CTA. Petitioner then wants this Court to reckon the 180-day period from the time it filed its Administrative Appeal before the CIR on 22 February 2022.[93]

In calling for the declaration of the FDDA as void, petitioner argues that **(a)** the FDDA was issued *ultra vires* since the issuance of the LOA violates Paragraph III (4)[94] of RMO No. 19-2015[95] which provides that when a taxpayer is subjected to audit for three (3) succeeding years, the issuing office (*i.e.*, RDO/LTD/LTAD) shall submit a written explanation to the CIR for the reason thereof; **(b)** the FDDA was prematurely issued since it was issued before the expiration of the 60-day period to submit additional documents; and **(c)** the FDDA does not inform the taxpayer in writing of the facts and the law on which it is based.

Unfortunately, however, assuming *ex gratia argumenti* that the FDDA is void, the Court would still necessarily arrive at the same conclusion that this petition was filed out of time. Additionally, if the FDDA were to be struck down as void, then it will be deemed to not have been issued at all. In *Commissioner of Internal Revenue v. Liquigaz Philippines Corporation*[96], the Supreme Court emphatically declared —

92 *Nueva Ecija II Electric Cooperative, Inc. Area II v. Commissioner of Internal Revenue*, G.R. No. 258101 (Notice), supra at note 83 citing *Misnet, Inc. v. Commissioner of Internal Revenue*, G.R. No. 210604, 03 June 2019.

93 Petitioner's Memorandum, Division Docket, p. 655.

94 III. POLICIES AND PROCEDURES

...

4. If the taxpayer has been audited for the last two (2) years and has been again selected for audit on the current or 3rd year, the RDO/LTD/LTAD shall submit a written explanation to the Commissioner, copy furnished the DCIR-OG for Regional cases, as to why such taxpayer shall be subjected to audit for three (3) succeeding years, unless the RDO/LTD/LTAD has established that such taxpayer has an under declaration of sales/income or overstatement of expenses/deductions by at least 30% (*prima facie* evidence of fraud). Cases selected under this policy shall have a Selection Code of "FRD".

The deficiency assessment on these cases should be imposed a fifty percent (50%) surcharge.

95 BIR Audit Program, 15 September 2015.

96 G.R. Nos. 215534 & 215557, 18 April 2016; Italics supplied.

> ...
>
> As established, an FDDA that does not inform the taxpayer in writing of the facts and law on which it is based renders the decision void. Therefore, *it is as if there was no decision* rendered by the CIR. It is tantamount to a *denial by inaction* by the CIR, which may still be appealed before the CTA and the assessment evaluated on the basis of the available evidence and documents.
>
> ...

Therefore, even assuming that the FDDA is void, the 180-day period would still be counted from the submission of the Protest (for request for reconsideration) and submission of additional documents (for request for reinvestigation) or in this case, from the expiration of the 60-day period to submit additional documents.

Jurisdiction over the subject matter or nature of an action is fundamental for a court to act on a given controversy and is conferred only by law and not by the consent or waiver upon a court which, otherwise, would have no jurisdiction over the subject matter or nature of an action.[97] Lack of jurisdiction of the court over an action or the subject matter of an action cannot be cured by the silence, acquiescence, or even by express consent of the parties. *If the court has no jurisdiction over the nature of an action, its only jurisdiction is to dismiss the case.* The court could not decide the case on the merits.[98]

WHEREFORE, with the foregoing premises, the Petition for Review filed by petitioner IBMS Technology Phils. Corporation, Inc. on 20 September 2022 is hereby **DISMISSED** for having been filed out of time.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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97 *Nippon Express (Philippines) Corp. v. Commissioner of Internal Revenue*, G.R. No. 185666, 04 February 2015; Citations omitted and italics supplied.

98 Id.

I CONCUR:

With Concurring Opinion
LANEE S. CUI-DAVID
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice
First Division Acting Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the First Division Acting Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

MA. BELEN M. RINGPIS-LIBAN
Acting Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

IBMS TECHNOLOGY PHILS. CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10985

Members:
BACORRO-VILLENA, *Acting Chairperson, an*
CUI-DAVID, *JJ.*

Promulgated:

DEC 01 2025; 2:30PM

x---x

CONCURRING OPINION

I concur with the ponencia of my esteemed colleague, Associate Justice Jean Marie A. Bacorro-Villena, in dismissing the case for lack of jurisdiction. In this *Concurring Opinion*, I explain the basis of my concurrence.

The *Decision* accurately summarizes the relevant dates concerning the administrative remedies pursued by petitioner in questioning the assessment, *viz.*:

Date	Event
November 18, 2021	Petitioner received the Final Assessment Notice and Formal Letter of Demand (**FAN/FLD**).
December 15, 2021	Petitioner filed its Request for Reinvestigation.
January 25, 2022	Petitioner received the Final Decision on Disputed Assessment (**FDDA**) from the Regional Director.
February 23, 2022	Petitioner filed a Request for Reconsideration with the Commissioner of Internal Revenue (**CIR**).
September 20, 2022	Petitioner filed its Petition for Review with the Court of Tax Appeals (**CTA**) without waiting for the decision of the CIR.

The ponencia dismissed the case for lack of jurisdiction, considering that petitioner filed its *Petition for Review* before the Court without awaiting the decision of the CIR.

Petitioner's argument that the FDDA is void is meritorious. The FDDA was prematurely issued before the expiration of the 60-day period granted to petitioner to submit supporting documents for its request for reinvestigation.

In *Commissioner of Internal Revenue v. Maxicare Healthcare Corporation* (***Maxicare***),[1] the Supreme Court declared an assessment void because of the premature issuance of the FDDA, *viz.*:

> In *CIR v. Avon*, the Court emphasized that as the CIR clearly failed to consider or appreciate the evidence submitted by Avon, which was shown by the CIR's issuance of essentially identical assessment notices which made no reference to or rebuttal of Avon's submissions, Avon was therefore deprived of due process and the assessments against it were necessarily null and void. In this case, it can be argued that the violation of due process is even more egregious as **Maxicare was denied even the opportunity to present its evidence as would afford it a genuine opportunity to be heard, despite the clear procedural rules giving it a 60-day period within which to provide relevant supporting documents pursuant to its request for reinvestigation**.
>
> All told, as the denial of due process in this case is manifestly evident, and was clearly recognized by the CTA First Division and wholly affirmed by the CTA *En Banc*, there can be no finding of reversible error on the part of the CTA *En Banc* that would warrant the grant of the Petition. [*Emphasis and underscoring supplied.*]

Maxicare thus establishes that the premature issuance of an FDDA constitutes a violation of due process that renders the assessment void. This ruling appears to modify the decision in *Commissioner of Internal Revenue v. Liquigaz Philippines Corporation* (*Liquigaz*)[2] where the Supreme Court pronounced that a void FDDA does not *ipso facto* render the assessment void. According to *Liquigaz*:

> The assessment remains valid notwithstanding the nullity of the FDDA because the assessment itself differs from a decision on the disputed assessment. **It is as if there was no decision rendered by the CIR**. It is tantamount to a denial by inaction by the CIR, which may still be appealed before the CTA and the assessment evaluated on the basis of the available evidence and documents.

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[1] G.R. No. 261065, July 10, 2023.
[2] G.R. No. 215534, April 18, 2016.

Given that Maxicare is more recent and squarely applicable to the facts of the instant case, I find that *Maxicare* bears more weight compared to *Liquigaz.*

However, before the Court can declare an assessment void, it must first acquire jurisdiction over the instant case. This is where petitioner falls short.

The ponencia correctly explained that there are two (2) remedies against the denial of a protest by the CIR's duly authorized representative:

1. File an appeal with the CTA within 30 days from the date of receipt of the decision; or
2. Elevate the protest to the CIR through a request for reconsideration within 30 days from the date of receipt of the said decision.[3]

By filing an administrative appeal, petitioner is deemed to have opted for the second remedy.

As quoted by the ponencia, the Supreme Court, in *Nueva Ecija II Electric Cooperative, Inc. Area II v. Commissioner of Internal Revenue,*[4] held that there is no fresh 180-day period for the CIR to act on the administrative appeal, and thus, the only remedy once an administrative appeal is filed is to wait for the CIR's decision on the said appeal, *viz.*:

> Section 3.1.4 of RR No. 12-1999 provides for alternative courses of action to the taxpayer upon its receipt of the FDDA issued by the authorized representative of the CIR, including the option of elevating the protest to the CIR themselves through a request for reconsideration. **However, nowhere in said provision does it provide that a fresh 180-day period is granted to the CIR to act on such administrative appeal**. [*Emphasis and underscoring supplied.*]

Hence, I concur with the finding that the filing of the Petition for Review with the Court, without awaiting the CIR's decision, is premature and did not vest jurisdiction in the Court.

Even applying *Liquigaz*, particularly in its pronouncement that the issuance of a void FDDA is "tantamount to a denial by

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[3] Section 3.1.4, RR No. 12-1999 as amended by RR No. 18-2013.
[4] G.R. No. 258101 (Notice), April 19, 2022.

inaction", the Court would still not have properly obtained jurisdiction over the instant case.

In cases of inaction by the CIR's duly authorized representative, the taxpayer may: *first*, appeal to the CTA within 30 days after the expiration of the 180-day period; or *second*, await the final decision of the CIR's duly authorized representative on the disputed assessment.[5]

Further, in *PAGCOR v. Bureau of Internal Revenue*,[6] the Supreme Court ruled that, although a whole or partial denial by the CIR's authorized representative may be appealed to the CIR or the CTA, there is no mention of an appeal to the CIR from the failure to act by the CIR's authorized representative.

Accordingly, pursuant to *PAGCOR*, petitioner's filing of a Request for Reconsideration with the CIR on February 23, 2022, was an improper remedy. Clearly, petitioner did not avail of the second remedy, *i.e.*, await the final decision of the CIR's duly authorized representative on the disputed assessment. This is considering the filing of an administrative appeal to the CIR and the fact that it received an FDDA, albeit premature. Also, petitioner's filing of a Petition for Review will still fall within the first remedy, *i.e.*, appealing to the CTA within 30 days after the expiration of the 180-day period. The Petition for Review was still filed nine (9) days late.

Date	**Event**
December 15, 2021	Petitioner filed its Request for Reinvestigation
February 13, 2022	Expiration of the 60-day period to submit additional documents
August 12, 2022	Expiration of the 180-day period counted from the expiration of the 60-day period
September 11, 2022	Expiration of the 30-day period within which to file a Petition for Review with the CTA
September 20, 2022	Petitioner filed its Petition for Review with the CTA without waiting for the decision of the CIR

All told, I concur with the ponencia in dismissing the case for lack of jurisdiction.

LANEE S. CUI-DAVID
Associate Justice

[5] Section 3.1.4, RR No. 12-1999 as amended by RR No. 18-2013.
[6] G.R. No. 208731, January 27, 2016.