

**REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY**

**SPECIAL FIRST DIVISION**

**CTA CASE NO. 10106**

**BANGKO SENTRAL NG  
PILIPINAS,**

Petitioner,

- versus -

**NOTICE OF RESOLUTION**

**COMMISSIONER OF INTERNAL  
REVENUE,**

Respondent.

**To:**

**OFFICE OF THE SOLICITOR GENERAL**  
134 Amorsolo Street, Legazpi Village  
Makati City

**ATTY. SYLVIA R. ALMA JOSE**  
**ATTY. AYESHA HANIA B. GUILING-MATANOG**  
**ATTY. CLARISSA J. VIRTUDES-BABARAN**  
Bureau of Internal Revenue  
Room 703, Litigation Division, BIR National Office Building  
BIR Road, Diliman, Quezon City

**ATTY. DAPHNE E. YU**  
**ATTY. PATRICIA CZARINA M. PAGUIO**  
**ATTY. CHARMEE ANNE C. MERCADO**  
**OFFICE OF THE GENERAL COUNSEL AND LEGAL SERVICES**  
Bangko Sentral ng Pilipinas  
Room 311, 3rd Floor, 5 Storey-Building  
Bangko Sentral ng Pilipinas Complex  
A. Mabini corner P. Ocampo Streets  
Malate, Manila

***GREETINGS:***

You are hereby notified by these presents that on **December 19, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 22, 2025.**

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

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

SPECIAL FIRST DIVISION

BANGKO SENTRAL NG  
PILIPINAS,

CTA CASE NO. 10106

*Petitioner, Members:*

*-versus-*

MANAHAN, and  
REYES-FAJARDO, JJ.

COMMISSIONER OF  
INTERNAL REVENUE,

Promulgated:

*Respondent.* DEC 19 2025, 10:30 AM

X- - - - - X

**R E S O L U T I O N**

**MANAHAN, J.:**

For this Court's resolution is respondent Commissioner of Internal Revenue's (CIR) *Motion for Reconsideration (Re: Amended Decision promulgated 1 September 2025)* personally and electronically filed on September 23, 2025 with petitioner's Comment/Opposition (To: Respondent's Motion for Reconsideration dated 23 September 2025) personally filed on October 15, 2025 and electronically filed on October 16, 2025.

Respondent seeks reconsideration of the Court's Second Amended Decision promulgated on September 1, 2025 (Assailed Decision), the dispositive portion of which reads:

**WHEREFORE**, premises considered, petitioner's *Motion for Reconsideration (of the Amended Decision dated 24 March 2025)* is **GRANTED**.

Accordingly, the dispositive portion of the Amended Decision dated March 24, 2025, is hereby amended to read as follows: *an*

**"WHEREFORE**, premises considered, the present Petition for Review is **GRANTED**.

Accordingly, respondent is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner, the amount of Php24,684.92 representing petitioner's erroneously paid DST on the foreclosure sale of the subject property."

**SO ORDERED."**

Respondent submits the following sole ground for his Motion for Reconsideration, thus:

Whether the Honorable Court erred in ruling that petitioner is entitled to refund in the amount of Php24,684.92 representing petitioner's erroneously paid DST on the foreclosure sale of the subject property.

Respondent disputes the finding of the Court which reconsidered the Decision dated March 24, 2025 and granted petitioner's Petition for Review by ordering the refund or issuance of a tax credit certificate in its favor representing erroneously paid documentary stamp tax (DST) paid on the foreclosure sale of property.

Respondent insists that the Court has no jurisdiction over the Petition for Review as petitioner was not able to prove that it filed a prior administrative claim for refund with the Bureau of Internal Revenue (BIR). He quotes the testimony of petitioner's witness, Mr. Christan Pamatmat, who he claims admitted that the letter containing the claim for refund of DST did not bear any stamp received by Revenue District Office (RDO) No. 23-B and that the name of the supposed recipient, Mary Ann Salazar, could not be precisely identified as an employee of the BIR.

Not having proven that an administrative claim for refund was filed prior to elevating an appeal with the Court, respondent contends that the requirement found in Section 229 of the 1997 National Internal Revenue Code (NIRC), as amended, was not fulfilled thereby depriving the Court of its jurisdiction over the present Petition for Review. 

In its *Comment/Opposition*, petitioner counters that the Court correctly ruled that it timely filed its administrative claim for refund with RDO 23-B as evidenced by the LBC receipt. Petitioner insists that even without the BIR stamp acknowledging receipt, the LBC receipt which contains details of the addressee and date of delivery is adequate proof that the letter claim for refund was duly delivered to RDO 23-B on June 22, 2018.

Petitioner contends that there exists in its favor a legal presumption that a "letter duly delivered and mailed was received in the regular course of mail" pursuant to Sections 3(q) and (v) of Rule 131 of the Revised Rules of Evidence, thus, it is incumbent on the part of respondent to adduce proof that RDO 23-B *did not* receive the letter claim for refund.

### **RULING OF THE COURT**

We shall first resolve the timeliness of respondent's Motion for Reconsideration with the Court.

On September 1, 2025, the Court issued a Second Amended Decision in the above-captioned case and a copy of the Decision was received by respondent through the Office of the Solicitor General (OSG) on September 11, 2025.<sup>1</sup> On September 9, 2025, the Litigation Division of the BIR received a copy of said Decision.

Counted from respondent's receipt of the assailed Decision on September 11, 2025, petitioner had until September 26, 2025 to file his motion for reconsideration pursuant to Section 1 of Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) where a party dissatisfied with a Decision of the Court must file a motion for reconsideration or new trial within fifteen (15) days from receipt thereof, and we quote:

#### **Rule 15** **Motion for Reconsideration or New Trial**

**Section 1.** *Who may and when to file motion.* – Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by filing a motion for reconsideration or new trial for fifteen days from the date

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<sup>1</sup> Division Docket, Volume II, page 760. 

of receipt of notice of the decision, resolution or order of the Court in question.

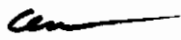
Records show that respondent personally and electronically filed the present Motion for Reconsideration on September 23, 2025, hence timely filed.

We now proceed to rule on the substantive merits of respondent's arguments.

Respondent argues that the Court has no jurisdiction over the present case as petitioner did not prove that it filed a prior administrative claim for refund.

We find the argument of respondent without merit.

The reason for the Court's reconsideration of the Amended Decision is due to the Court's close examination of the records of the case particularly on the proof of receipt by the LBC offered in evidence and the arguments of petitioner in support thereof. Said LBC proof of receipt contains a reference number AMD-032317-73 which is the same reference number indicated in Bangko Sentral ng Pilipinas' (BSP) letter dated June 18, 2018 pertaining to its administrative claim for refund. The said LBC proof of receipt also shows that this same letter was delivered to RDO No. 23-B on June 22, 2018 and received by Maryann G. Salazar, OIC Chief Administrative Section. This Court looks no further and find the same convincing to support the conclusion that petitioner's letter claim for refund was timely filed with RDO 23-B.

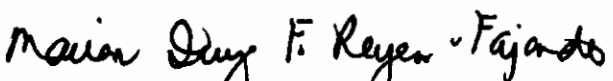
**WHEREFORE**, premises considered, respondent's *Motion for Reconsideration (Re: Amended Decision promulgated 1 September 2025)* filed on September 23, 2025, is **DENIED** for lack of merit. 

Accordingly, the Second Amended Decision of the Court in the above-captioned case dated September 1, 2025, is hereby **AFFIRMED.**

**SO ORDERED.**

  
**CATHERINE T. MANAHAN**  
Associate Justice

**I CONCUR:**

  
**MARIAN IVY C. REYES-FAJARDO**  
Associate Justice