REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

DANTE R. GUTIERREZ,
Petitioner,

-versus-

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 3058
(CTA Case No. 10477)

Present:

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

Promulgated:
MAR 10 2026 2:05

x---x

RESOLUTION

For resolution is the taxpayer's *Motion for Reconsideration* filed on July 4, 2025,[1] with respondent's *Opposition* filed on September 23, 2025.[2]

The taxpayer moves for the reconsideration of the June 9, 2025 *Resolution*,[3] which dismissed his *Petition for Review* for having been filed out of time. He raises factual details which he hopes can prove that the petition was timely filed. Specifically, on the last day of filing, December 27, 2024, counsels allegedly sent the petition and its annexes via email time-stamped 10:59 A.M.[4] In addition, they claim to have attempted to personally file paper copies of the petition and its attachments on even date at around 12:30 PM, but were unable to do so due to a court-declared half-day work schedule.[5]

Respondent opposed the motion stating that the taxpayer failed to file his petition on time using the manner of filing sanctioned by Rule 13, Section 3 of the Rules of Court such as *personal*, *registered*, *accredited courier*, or *electronic mail as may be authorized by the Court.* Also, respondent cites CTA En Banc Resolution No. 8-

---

[1] *Rollo*, pp. 69-74.
[2] *Id.*, pp. 87-92.
[3] *Id.*, pp. 66-68.
[4] Annex A of the *Motion for Reconsideration*, *Rollo*, p. 75.
[5] Annex C of the *Motion for Reconsideration*, *Affidavit of Counsel Joeriz G. Balatbat*, *Rollo*, p. 79; Annex D of the *Motion for Reconsideration*, *Affidavit of Counsel Orlando S. David*, *Rollo*, p. 81.

2024, which allows only *three* modes filing for an initiatory pleading: *personal*, *registered*, or *accredited courier*. Respondent, thus, prays for the denial of the motion.

The Court is unmoved.

First, to recall the background facts of this motion, on May 10, 2024, the Special 1st Division promulgated a *Decision*, which *denied* the taxpayer's petition for lack of merit. The taxpayer received a copy of the decision on May 17, 2024.[6] Accordingly, the taxpayer had fifteen (15) days to file a *Motion for Reconsideration*, or until June 3, 2024, under Rule 15, Section 1 of the Revised Rules of the Court of Tax Appeals (RRCTA).

On May 29, 2024, the taxpayer filed a *Motion for Reconsideration,* with the Commissioner of Internal Revenue's (CIR's) *Opposition (Re: Petitioner's Motion for Reconsideration dated 29 May 2024)* filed on July 1, 2024. Respondent did *not* file a *Motion for Reconsideration.*

On December 6, 2024, the Special 1st Division issued a *Resolution*, which *denied* the taxpayer's *Motion for Reconsideration.* The taxpayer received a copy of the *Resolution* on December 12, 2024.[7] Accordingly, the taxpayer had fifteen (15) days to file a *Petition for Review* with the Court *En Banc*, **or until December 27, 2024**, under Rule 43, Section 4 of the Rules of Court in relation to Rule 8, Section 4(b) of the RRTCA.

There is *no issue* that December 27, 2024 was the last day for the filing of the petition with the Court. The issue lies with whether the taxpayer successfully filed a petition on that last day.

The taxpayer's counsels claim that they emailed the petition and attempted to file the same in person on the last day. However, based on the records of the case, they filed a paper copy of the *Petition for Review* only on January 2, 2025, or six (6) calendar days later than the reglementary deadline on December 27, 2024.

Second, a careful review of the Court's records disclosed that while the taxpayer indeed sent an email containing the petition and its annexes on December 27, 2024, it was *missent* to *jrd.cta@judiciary.gov.ph*. Counsels for petitioner should have emailed them to jrd_enbanc.cta@judiciary.gov.ph.[8]

Third, based on the Daily Time Report (DTR) of the Court's Judicial Records Division (JRD) personnel, there was in fact a court employee from the JRD who stayed until 1:51 PM on the last day of filing on December 27, 2024. If the counsels of the taxpayer attempted to file in person on said date, there was a qualified Court employee to receive the petition and its annexes. But no paper copy of the pleading was ever received by the Court.

---

[6] *Notice of Decision, Rollo*, p. 38.
[7] *Notice of Resolution, Id.*, p. 58.
[8] *Records Verification* dated January 28, 2026.

the taxpayer. Instead, the counsels opted to make a second attempt to personally file but this time six (6) days later, on January 2, 2025. By then, the appeal with the Court was already time-barred.

Finally, the taxpayer has had his day in the court *a quo*, which heard and decided his petition on its full merits. While conceding that the taxpayer may have lost his appeal on a technicality, the Court cannot set aside lightly the rules on timeliness taking into account that the counsels were given the *full* fifteen (15) days to elevate the case but decided to file the petition, *rather precariously*, on the last day.

True, a litigation is not a game of technicalities and that the rules of procedure should not be strictly enforced at the cost of substantial justice. However, it does not mean that the Rules of Court may be ignored at will and at random to the prejudice of the orderly presentation and assessment of the issues and their just resolution. It must be emphasized that procedural rules should not be belittled or dismissed simply because their non-observance may have resulted in prejudice to a party's substantial rights. Like all rules, they are required to be followed except only for the most persuasive of reasons.[10]

ACCORDINGLY, the motion is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

---

[10] *Atianzar v. Heirs of Bangoy*, G.R. No. 247815 (Notice), March 2, 2020.

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

LANEE S. CUI-DAVID
Associate Justice

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice