REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

JIMMY KHO,
Respondent.

CTA EB NO. 2877
(CTA Case No. 10308)

Present:

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

Promulgated:
MAY 21 2026 4:12 p.m.

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) "Motion for Reconsideration"[1] (**MR**) filed on 09 December 2025 (through registered mail) and emailed on 12 December 2025, with respondent Jimmy Kho's (**respondent**'s) "Comment/Opposition (To Motion for Reconsideration)"[2] (**Comment**) filed and emailed on 13 January 2026.

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[1] *Rollo*, pp. 78-83.
[2] Id., pp. 87-91.

The subject MR contests the determinations made in the *En Banc* Decision of 18 November 2025[3] (**assailed Decision**) which denied petitioner's Petition for Review and affirmed both Division Decision and Resolution which found that petitioner's right to collect the subject taxes had already prescribed.

Petitioner begs the Court to reconsider his or her argument that respondent's prior petition was filed out of time. He or she reiterates that respondent had categorically admitted the existence and genuineness of the Final Decision dated 21 May 2020 and that it was served on him. With the said admission, the thirty (30)-day period should be reckoned from the said date. As respondent only filed the prior petition on 28 July 2020, the same was already beyond the reglementary period to file it.

Petitioner adds that the parties' admission has more probative weight and credibility than that of the alleged certification from the post office. Retracing the Special Third Division's action of granting the Motion for Summary Judgment on the basis that there is no genuine issue of fact in light of the admissions made in the Joint Stipulation of Facts (**JSF**), petitioner asserts that this Court is bound to observe the undisputed fact.

Respondent counters that the arguments in the MR are mere reiterations of those that the *En Banc* and Special Third Division had passed upon and resolved in the assailed Decision and Division Decision and Resolution, respectively.

Respondent also contends that the Court did not err in declaring that service is different from receipt and relying on 04 July 2020 as the date of his actual receipt of the CIR's Final Decision that was served on 21 May 2020.

Respondent further invokes that even if the deficiency VAT assessment is valid, petitioner failed to collect the said taxes within the three (3)-year prescriptive period.

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[3] Id., pp. 48-76.

We resolve.

At the outset, We observed that petitioner had timely filed the MR within the 15-day reglementary period (*i.e.*, **09 December 2025**[4]) pursuant to Section 1,[5] Rule 15 of the Revised Rules of the Court of Tax Appeals[6] (**RRCTA**). However, the portable document format (**PDF**) was only emailed on **12 December 2025.**[7]

En Banc Resolution No. 8-2024[8] provides –

> ...
> When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; ***otherwise, the pleading or court submission shall be deemed as not filed***.
> ...

Relative thereto, *En Banc* Resolution No. 1-2025[9] clarifies a few points in the email filing, to wit –

> ...
> 5. **The twenty-four (24)-hour period within which to send the soft copy through e-mail, counted from the date of personal filing of the hard copies or the date of mailing in case of registered mail or accredited courier**, as required in CTA *En Banc* Resolution No. 8-2024, refers to **working days** only. Thus, if the pleading or other court submission is filed on a Friday, the filing

4 The Office of Solicitor General (**OSG**) received the *En Banc* Decision of 18 November 2025 on **25 November 2025**. Counting fifteen (15) days, petitioner has until **10 December 2025** to file the Motion for Reconsideration (**MR**). The filing of MR on 09 December 2025 is thus timely filed.

5 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. He shall file a motion for reconsideration or new trial within fifteen days from the date he received notice of the decision, resolution or order of the Court in question.

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

7 *Rollo*, p. 77.

8 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. Italics and emphasis in the original text.

9 Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals. Italics in the original text and emphasis supplied.

> party has until the next working day to comply with the electronic transmittal thereof.
>
> For filings by registered mail or accredited courier where the exact time of mailing cannot be ascertained, the twenty-four (24)-hour period for electronic submissions shall be reckoned from 11:59 p.m. on the day of filing;
>
> ...

Applying the foregoing, here, petitioner emailed the instant MR on 12 December 2025 only, which is **more than 24 hours from the filing of the paper copy on 09 December 2025**. Notwithstanding the belated email filing, petitioner did not proffer any reasonable ground for the said delay especially since 10 and 11 December 2025 were not holidays. Thus, for noncompliance with the above *En Banc* resolutions, the instant MR is **deemed not filed**.

Even if We consider the MR as timely filed, as respondent had forwarded, the argument therein has been exhaustively passed upon in the assailed Decision. As such, We find little or no need to reiterate at length our disquisitions on the matter.

As the Supreme Court held in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[10]:

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed

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10 G.R. No. 109645, 04 March 1996.

> upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[11] ruled:

> ...
>
> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.**
>
> ...

Clearly, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, petitioner had failed to do so.

WHEREFORE, with the foregoing, petitioner Commissioner of Internal Revenue's "Motion for Reconsideration" filed on 09 December and emailed on 12 December 2025 is **DEEMED NOT FILED**. Nevertheless, it is also **DENIED** for lack of merit.

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11 G.R. No. 159938, 22 January 2007. Citation omitted and emphasis supplied.

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice