REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 3103** **(CTA CASE NO. 10687)**
-versus-	**Present:** **Del Rosario,** *P.J.,* **Ringpis-Liban, Manahan, Bacorro-Villena, Modesto-San Pedro, Reyes-Fajardo, Cui-David, Ferrer-Flores,** *and* **Angeles,** *JJ.*
ALTIMAX BROADCASTING CO. INC., Respondent.	**Promulgated:** AUG 08 2025 3:42pm

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RESOLUTION

Before the Court is a Petition for Review filed by the Commissioner of Internal Revenue (CIR) praying that the Decision dated August 21, 2024 of the First Division of this Court be reversed and set aside.

Based on records, that following antecedent events are as follows:

a) On August 21, 2024, a Decision was promulgated by the Court in Division;
b) On August 29, 2024, petitioner received the said Decision;
c) On September 13, 2024, petitioner filed a Motion for Reconsideration of the Court's Decision;
d) On February 10, 2025, the Court in Division issued a Resolution on the Motion for Reconsideration;
e) On February 20, 2025, petitioner received the Court in Division's Resolution on the Motion for Reconsideration;

f) On March 6, 2025, petitioner personally filed a Motion for Extension of Time to File Petition for Review;
g) On March 6, 2025, the Court *En Banc* issued a Minute Resolution granting petitioner's motion. Petitioner was given a non-extendible period of fifteen (15) days from March 7, 2025 or until March 22, 2025 within which to file the Petition for Review;
h) On March 21, 2025, petitioner filed by electronic transmittal the Petition for Review before the Court *En Banc*; and
i) On March 25, 2025, the paper copy of the Petition for Review dated March 20, 2025 was received by the Court *En Banc*.

After a careful consideration of the records, the Court *En Banc* finds that the Petition for Review was filed out of time.

Rule 13, Sections 3 and 14 of the Rules of Civil Procedure, as amended by A.M. No. 19-10-20-SC provide for the manner of filing of pleadings before the Courts. Sections 3 and 14 provide:

> "Section 3. Manner of filing. – The filing of pleadings and other court submissions shall be made by:
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> (a) Submitting personally the original thereof, plainly indicated as such, to the court;
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> (b) Sending them by registered mail;
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> (c) Sending them by accredited courier; or
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> (d) Transmitting them by electronic mail or other means as may be authorized by the court in places where the court is electronically equipped.
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> In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. In the second and third cases, the date of the mailing of the motions, pleadings, and other court submissions, and payments or deposits, as shown by the post office stamp on the envelope or registry receipt, shall be considered as the date of their filing, payment, or deposit in court. The envelope shall be attached to the record of the case. In the fourth case, the date of electronic transmission shall be considered as the date of filing."
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> "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) Subpoenae, 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. (n)"

This Court may adopt its own procedural rules in the filing of Petition for Review. Section 8 of Republic Act No. 1125, as amended, provides:

> SEC. 8. Court of record; seal; proceedings. – The Court of Tax Appeals shall be a court of record and shall have a seal which shall be judicially noticed. It shall prescribe the form of its writs and other processes. It shall have the power to promulgate rules and regulations for the conduct of the business of the Court, and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law, but such proceedings shall not be governed strictly by technical rules of evidence.

Thus, on September 1, 2024, this Court adopted En Banc Resolution No. 8-2024 (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), which governs all cases, including its manner of filing, to wit:

1. Coverage. – The Guidelines shall govern the electronic transmittal to the CTA of copies in Portable Document Format (PDF) of pleadings, court submissions, and their additional accompanying documents, such as annexes and exhibits, if any, for filing of all cases.

2. Manner of transmittal. –

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The filing of the following pleadings of court submissions in ten (10) paper copies for En Banc and six

(6) paper copies or four (4) paper copies for Division cases **shall be by personal filing, by registered mail, or by accredited courier**:

(i) **Initial pleading and initial responsive pleadings, such as an answer to a complaint or a comment to a petition;**

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3. Date and time of filing. – **It shall be understood that:**

(a) **When primary manner of filing is by personal filing, registered mail, or accredited courier, the pleading or court submission shall be deemed to have been filed on the date and time of filing of the paper copy.**

The filing of the paper copy shall be done during office hours of the Court from eight o'clock in the morning (8:00 a.m.) to four-thirty o'clock in the afternoon (4:30p.m.) from Monday to Friday, except on declared court holidays and such days as may be designated by law or executive proclamation as non-working official holidays." *(Emphases supplied)*

As stated, initiatory pleadings such as the present petition, should be filed personally, by registered mail, or by private courier. The above-stated provisions do not allow its filing by electronic mail or other means.

The Court's Minute Resolution granting petitioner's Motion for Extension of Time to File Petition for Review gave petitioner a period of fifteen (15) days from March 7, 2025 or until March 22, 2025 within which to file the Petition for Review. **March 22, 2025 was a Saturday.** Hence, petitioner may file the petition on the next working day, which was on **March 24, 2025, a Monday**.

While the instant petition was **electronically filed on March 21, 2025 at 1:30 p.m.**, the same cannot be considered as filed on the said date. Instead, the date when the Court actually received the paper copy of the present petition shall be deemed the date of filing thereof. The filing by electronic transmittal is irrelevant since according to the rules the filing of initiatory pleadings must be by personal service, registered mail, or accredited courier.

The paper copy of the present petition was received by this Court only on March 25, 2025 at 9:40 a.m. The petition was therefore filed one (1) day late.

ACCORDINGLY, the Petition for Review is **DISMISSED** for being filed out of time.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate 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