REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

WELLCARGO CUSTOMS BROKERAGE, INC., (Represented by MARIA B. ZAPATA),	**CTA CASE NO. 12191**
Petitioner,	Members:
- versus –	**MODESTO-SAN PEDRO,** *Chairperson and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE / BUREAU OF INTERNAL REVENUE,	Promulgated:
Respondent.	FEB 1 1 2026 2:32 p.m.

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RESOLUTION

Before this Court are petitioner's:

1. **Petition for Review (With Very Urgent Prayer for the Lifting, Recall or Quashal of the Warrant of Distraint and/or Levy and Suspension of Collection)** filed on October 15, 2025;

2. **Motion to Suspend Collection and to Quash Warrant of Distraint and/or Levy** filed *via* courier on October 19, 2025; and,

3. **Compliance** filed *via* courier on November 24, 2025.

To recall, on November 13, 2025, the Court issued a Resolution directing petitioner to show proof of the date of its receipt of the Final Letter of Demand (FLD) and Final Assessment Notices (FANs) dated January 14, 2025, covering deficiency taxes for taxable year 2021, as well as the Warrant of Distraint and/or Levy (WDL) dated September 5, 2025, arising from the subject deficiency tax assessment, as petitioner failed to allege in its *Petition* the date of receipt of the same. Thus, the Court has no means of determining whether the instant *Petition* was filed within the reglementary period.

In compliance therewith, petitioner, on November 25, 2025, filed a *Compliance* with attached *Affidavit of Non-Receipt* and *Company Certification*, stating therein that it never received any FAN, FLD and WDL, and that the same were never validly served on petitioner. Thus, petitioner allege that there is no "date of receipt" that it could report to the Court.

Notably, aside from a general allegation that photocopies of the FAN/FLD were merely "later shown" to petitioner, no specific averment was made as to the date it received or discovered the assessment notices or the WDL issued by respondent.

At the expense of being repetitive, it must be emphasized that the period for filing an appeal before the Court of Tax Appeals (CTA) as found in Section 11 of Republic Act (R.A.) No. 1125,[1] as amended by R.A. No. 9282,[2] is 30 days after **receipt** of the adverse decision or ruling, 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.
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> **Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA within thirty (30) days from the receipt of the decision or ruling or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon.** xxx (*Emphasis supplied*)

Based on the foregoing provision, a person adversely affected by a decision or ruling of the Commissioner of Internal Revenue has 30 days within which to file an appeal with this Court. Moreover, the said appeal shall be made by filing a petition for review under a procedure analogous to that provided under Rule 42 of the 1997 Rules of Civil Procedure.

Section 2(b) and Section 3, Rule 42 of the Rules of Court are explicit that the *Petition* must indicate the specific material dates showing that the

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[1] Creation of Court of Tax Appeals.
[2] Expanding the Jurisdiction of the Court of Tax Appeals.

Petition was filed on time, and that the failure to comply with the aforementioned requirement is sufficient ground for its dismissal, *viz.*:

> Section 2. Form and contents. – **The petition** shall be filed in seven (7) legible copies, with the original copy intended for the court being indicated as such by the petitioner, and **shall** (a) state the full names of the parties to the case, without impleading the lower courts or judges thereof either as petitioners or respondents; **(b) indicate the specific material dates showing that it was filed on time**; (c) set forth concisely a statement of the matters involved, the issues raised, the specification of errors of fact or law, or both, allegedly committed by the Regional Trial Court, and the reasons or arguments relied upon for the allowance of the appeal; (d) be accompanied by clearly legible duplicate originals or true copies of the judgments or final orders of both lower courts, certified correct by the clerk of court of the Regional Trial Court, the requisite number of plain copies thereof and of the pleadings and other material portions of the record as would support the allegations of the petition.xxx (*Emphasis supplied*)
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> xxx xxx xxx
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> Section 3. Effect of failure to comply with requirements. – **The failure of the petitioner to comply with any of the foregoing requirements regarding** the payment of the docket and other lawful fees, the deposit for costs, proof of service of the petition, and **the contents** of and the documents which should accompany the petition **shall be sufficient ground for the dismissal thereof**. (*Emphasis supplied*)

In the instant case, petitioner failed to allege its receipt of the FAN/FLD and WDL, from which this Court could validly reckon the timeliness of the filing of the present *Petition for Review*. Neither was it shown that petitioner filed the *Petition* at the earliest reasonable opportunity after it allegedly acquired actual knowledge of the assailed assessment notices or WDL. It is undeniable that the 30-day period fixed by law within which the taxpayer may question any ruling of respondent before this Court is jurisdictional.[3]

Even if the 30-day period to appeal is reckoned from the date of issuance of the WDL on September 5, 2025, as alleged in the *Petition*, the last day to file an appeal before this Court would be on October 6, 2025.[4] Records show, however, that the instant *Petition* was filed only on October 15, 2025, clearly beyond the reglementary period.

Verily, the right to appeal is neither a natural right nor is it a component of due process. It is a mere statutory privilege, and may be exercised only in the manner and in accordance with the provisions of law.[5]

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3 *The Acting Commissioner of Internal Revenue vs. Joseph, et al.*, G.R. No. L-14034, August 30, 1962.

4 The 30th day falls on October 5, 2025, Sunday. Thus, the last day to file its Petition for Review is on the next working day, October 6, 2025.

5 *Elizabeth Brual vs. Jorge Brual Contreras, et. al.*, G.R. No. 205451. March 07, 2022.

For failure of petitioner to file the present *Petition* within the period prescribed under Section 11 of R.A. No. 1125, as amended, this Court is bereft of jurisdiction to take cognizance of the same. Consequently, the instant *Petition* must be dismissed for being filed out of time.

Time and again, we have stressed that procedural rules do not exist for the convenience of the litigants; the rules were established primarily to provide order to, and enhance the efficiency of, our judicial system. While procedural rules are liberally construed, the provisions on reglementary periods are strictly applied, indispensable as they are to the prevention of needless delays and are necessary to the orderly and speedy discharge of judicial business. The timeliness of filing a pleading is a jurisdictional caveat that even this Court cannot trifle with.[6]

WHEREFORE, in view of the foregoing, the instant **Petition for Review (With Very Urgent Prayer for the Lifting, Recall or Quashal of the Warrant of Distraint and/or Levy and Suspension of Collection)** is **DISMISSED** for lack of jurisdiction.

Accordingly, the **Motion to Suspend Collection and to Quash Warrant of Distraint and/or Levy** is **DENIED**.

Further, petitioner's **Compliance** dated November 21, 2025 is **NOTED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[6] *Le SoleilInt'l. Logistics Co., Inc. vs. Sanchez,* G.R. No. 199384, September 9, 2015.