REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

EMPIRE AUTOMATION PHILS INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10924

Members:
RINGPIS-LIBAN, *PJ, Chairperson, and*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:
______________ 11:57 AM

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution are (1) petitioner's *Motion for Reconsideration [To the Decision dated 15 September 2025]*, filed on October 9. 2025; and (2) respondent's *Motion for Reconsideration*, filed via licensed courier on October 16, 2025. Incorporated into respondent Motion was his *Comment/Opposition to Petitioner's Motion for Reconsideration*, while petitioner failed to file any comment to respondent's Motion.[1]

Both Motions seek the reversal and setting aside of this Court's Decision, dated September 15, 2025, which dismissed the instant Petition for Review for lack of jurisdiction, finding that petitioner should have awaited respondent's decision on its Request for Reconsideration to the Final Decision on Disputed Assessment ("FDDA") against it. Petitioner observes that this Court has jurisdiction over the inaction of the Commissioner of Internal Revenue ("CIR"). Since respondent CIR did not act on petitioner's Request for Reconsideration, this Court can take cognizance of such failure to act.

Respondent, meanwhile, also assails the September 15, 2025 Decision, despite it dismissing the case against him. He argues that courts have the inherent authority to determine the presence of forum shopping in cases filed before them. Combined with the fact that petitioner filed the instant Petition while its Request for Reconsideration was still pending before respondent, he insists that this Court should dismiss the case not *just* for lack of jurisdiction

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[1] Records Verification, dated February 25, 2026, *Rollo* Vol. 2, unpaginated.

but for forum shopping (which would, respondent implies, also justify the dismissal of the Request for Reconsideration before him).

Both Motions lack merit.

Petitioner's Motion fails to raise any substantial challenge to Our finding that a judicial appeal *cannot* be filed from inaction under the circumstances obtaining here. While it is true that this Court has jurisdiction over the inaction of the CIR on protests to assessments, the same is still governed by a specific prescriptive period: the 180+30-day period provided by *Revenue Regulations* ("*RR*") *No. 12-99, as amended by RR No. 18-13*, for raising a judicial appeal to this Court. Furthermore, as laid down by various rulings promulgated by the Court of Tax Appeals *En Banc* and the Supreme Court itself, an administrative appeal to a FDDA does *not* produce a new 180+30-day period for filing a judicial appeal. Finally, if the 180+30-day period lapses, a taxpayer's only recourse is to await the decision of the CIR.

Combined, these show that this Court's jurisdiction over the inaction of the CIR on protests against assessments is inapplicable here. The invocation of such jurisdiction thus fails to refute Our findings. Petitioner's Motion fails to convince.

As for respondent's Motion, the Court does not agree with it as well. Lacking jurisdiction over the case, We do not have the authority to act on issues related to it. Respondent claims that courts have an "inherent authority" to determine the existence of forum shopping but does not provide any legal or conceptual basis for such. We thus have no reason to agree. As such, the Motion fails as well.

FOR THESE REASONS, both petitioner's *Motion for Reconsideration [To the Decision dated 15 September 2025]*, filed on October 9. 2025, and respondent's *Motion for Reconsideration*, filed via licensed courier on October 16, 2025, are hereby **DENIED** for lack of merit. The assailed Decision, dated September 15, 2025, is **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice