CTA Form No. 8 (For DCC)

22-000436-0061

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10973

JUDY BAUTISTA LEE,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. DAYNE B. MEDINA
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Suite C530, Cityland Pasong Tamo
2210 Don Chino Roces Avenue
Makati City

GREETINGS:

You are hereby notified by these presents that on **May 18, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 20, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

JUDY BAUTISTA LEE,
Petitioner,

CTA CASE NO. 10973

Members:

- versus -

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
MAY 1 8 2026 ; 11:45 AM

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Motion for Reconsideration" (**MR**) emailed on 11 December 2025[1] and personally filed on 17 December 2025,[2] with petitioner Judy Bautista Lee's (**petitioner**'s) "Comment and Opposition [to Respondent's [MR] of the Decision dated November 18, 2025]" (**Comment**) filed[3] and emailed[4] on 26 January 2026.

In the MR, respondent vehemently assails the Court's jurisdiction over the instant case as determined in the Decision of 18 November 2025[5] (**assailed Decision**). Citing the case of *Light Rail Transit Authority v. Bureau of Internal Revenue*[6] (**LRTA**), respondent asserts

1 Division Docket, Volume II, p. 687.
2 Id., pp. 681-684.
3 Id., pp. 692-710.
4 Id., p. 691.
5 Id., pp. 649-680.
6 G.R. No. 231238, 20 June 2022.

that the counting of the thirty (30)-day prescriptive period could not have commenced from petitioner's receipt of the Warrant of Distraint and/or Levy (**WDL**) since it was issued while there was a pending appeal lodged before the CIR. According to respondent, petitioner should have awaited the expiration of the 180 days (within which the CIR could act on the administrative appeal) before it sought the judicial recourse.

On the other hand, petitioner targets respondent's procedural lapses in the filing of the MR. *First*, she alleges that the MR was belatedly filed considering that the Office of the Solicitor General (**OSG**) received the assailed Decision on 25 November 2025. Counting fifteen (15) days therefrom, respondent had until 10 December 2025 to file the MR. As the MR was only emailed and filed on 11 December 2025 and 17 December 2025, respectively, it was filed beyond the reglementary period.

Second, petitioner points out that respondent erred in resorting to email submission in the filing of the MR. Pursuant to *En Banc* Resolution No. 8-2024,[7] an MR of a decision shall be filed either by personal filing, registered mail, or accredited courier. As an email filing is not one (1) of the primary modes, petitioner claims that the MR should be deemed as not filed.

As to the substantive merit, petitioner counters that *LRTA* is not on all fours with the present case since what was appealed here is the receipt of the WDL, as opposed to *LRTA* where petitioner therein awaited the CIR's decision on its protest before seeking judicial relief.

Further, petitioner posits that *LRTA* does not preclude an aggrieved taxpayer from challenging the issuance of a WDL. Quoting *Commissioner of Internal Revenue v. Hambrecht & Quist Philippines, Inc.*[8] (**Hambrecht**), this Court can rule on other matters properly brought before it on appeal, including the issuance and receipt of the WDL.

We resolve.

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7 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.

8 G.R. No. 169225, 17 November 2010.

After a thorough examination of the parties' arguments, it is observed that respondent's MR was indeed filed out of time.

Respondent received a copy of the assailed Decision on 26 November 2025.[9] The OSG received the same on 25 November 2025.[10]

Section 1 of Rule 15 of the Revised Rules of the Court of Tax Appeals[11] (**RRCTA**), states that:

...

Rule 15
MOTION FOR RECONSIDERATION OR NEW TRIAL

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 by filing a motion for reconsideration or new trial **within fifteen days from the date of receipt of notice of the decision, resolution or order of the Court in question**.[12]

...

Verily, reiterating the cases of *National Power Corp. v. National Labor Relations Commission, et al.*[13] (**NAPOCOR**) and *Commissioner of Customs v. Court of Tax Appeals*[14] (**COC v. CTA**), in the recent case of *Claudine Monette Baldovino-Torres v. Jasper A. Torres*[15] (**Torres**), the Supreme Court clarified that the reckoning point of the fifteen (15)-day reglementary period to file a reconsideration or new trial is counted from the receipt of the OSG, the latter being the representative of the government of the Philippines, its agencies and instrumentalities:

...

In the case of *National Power Corporation v. National Labor Relations Commission* (NAPOCOR), the Court held that **the proper basis for computing the reglementary period to file an appeal and in determining whether a decision had attained finality is service on the OSG**. In holding so, the **Court emphasized that the lawyer deputized by the OSG is considered as a mere representative of the latter who retains supervision and control**

[9] See Notice of Decision, Division Docket, Volume II, p.648.
[10] Id.
[11] A.M. No. 05-11-07-CTA.
[12] Emphasis and underscoring supplied; Italics in the original text.
[13] G.R. Nos. 90933-61, 29 May 1997.
[14] G.R. No. 132929, 27 March 2000.
[15] G.R. No. 248675, 20 July 2022.

over the deputized lawyer. As a consequence, copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter.

The NAPOCOR case was cited in the subsequent case of *Commissioner of Customs v. Court of Tax Appeals*, where it was reiterated that **although the OSG may have deputized the lawyers in a government agency represented by it, the OSG continues to be the principal counsel and, therefore, service on it of legal processes, and not that on the deputized lawyers, is decisive.**

In the same vein, **the period to file a motion for reconsideration in the present case should be counted from the receipt by the OSG of a copy of the RTC Decision on April 4, 2017.** Consequently, the filing by the OSG of its Motion for Reconsideration questioning the RTC Decision on April 18, 2017 was well within the reglementary period for filing such motion. **The counting of the period for its filing should be reckoned from the date of receipt of the assailed decision by the OSG and not by the public prosecutor.** This is because the public prosecutor acted as a mere representative of the OSG which, in turn, retained supervision and control over the former.[16]

...

Relative thereto, pursuant to *En Banc* Resolution No. 8-2024, an MR is required to be filed either through personal filing, registered mail, or accredited courier, to wit –

...

The filing of the following pleadings or court submissions in ten (10) paper copies for En Banc cases 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) Initiatory pleadings and initial responsive pleadings, such as an answer to a complaint or a comment to a petition;

(ii) Annexes, appendices, exhibits, or other accompanying documents to pleadings or other court submissions not readily amenable to digitization to PDF;

[16] Citations omitted, emphasis supplied and italics in the original text.

(iii) **Motion for Reconsideration of a Decision** or Motion for New Trial or a Motion for Extension to File Petition for Review before the CTA En Banc[.][17]

...

The said resolution likewise declares that the portable document format (**PDF**) of the filed pleadings should be transmitted within twenty-four (24) hours from the filing of the paper copies; otherwise, the pleading or court submission shall be deemed as not filed.

The requirements of email transmittal were further clarified in *En Banc* Resolution No. 1-2025[18] which states –

...

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 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;

...

From the foregoing, the primary modes of filing an MR to the decision are confined to personal filing, registered mail, or accredited courier. Thereafter, the PDF version of the said MR must be emailed within 24 hours from the filing of the paper copy.

Here, it appears that respondent initially emailed the MR on **11 December 2025** before personally filing the same before the Court on **17 December 2025**. However, since the *En Banc* has yet to adopt email transmittal as the primary mode of filing an MR to the Decision, the date to be considered is **17 December 2025**, that is, the date of personal filing.

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17 Emphasis supplied.

18 Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals.

Likewise, as petitioner correctly observed, at the time of the filing of the MR through email, the same could not be deemed as filed.

Applying *NAPOCOR, COC v. CTA* and *Torres*, since OSG received the assailed Decision on **25 November 2025**,[19] counting fifteen (15) days therefrom, respondent had until **10 December 2025** to file his or her MR. However, the same was only filed on **17 December 2025**. Accordingly, it was belatedly filed.

WHEREFORE, respondent Commissioner of Internal Revenue's "Motion for Reconsideration" is hereby **DENIED** for being filed out of time.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice

19 Supra at note 9.