REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

LBC EXPRESS-SEM, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 11942

Members:

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

Promulgated:

JUL 04 2025

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RESOLUTION

Records show that the present *Petition for Review With Urgent Motion to Suspend Tax Collection (With Prayer for the Issuance of a Writ of Preliminary Injunction and Dispensing of Bond)* (the "*Petition*") seeks the review of the Final Decision on Disputed Assessment (FDDA) issued by respondent on April 21, 2025.

The *Petition* states the following material allegations, to wit:

> "2. On 22 April 2025, Petitioner received a copy of the FDDA; and hence, has thirty (30) days therefrom, or until 22 May 2025, within which to file this Petition for Review; and hence, this Petition for Review is timely filed."

After careful evaluation of the material averments in the *Petition*, this Court finds that the same was belatedly filed, and thus, dismissible for lack of jurisdiction.

Basic is the rule that jurisdiction of a court may be questioned at any stage of the proceedings.[1] Moreover, it is the duty of the courts to consider the question of jurisdiction before they look into other matters involved in the case, even though such question is not raised by any of the parties.[2] Lack of jurisdiction is one of those excepted grounds where the court may dismiss a claim or a case at any time when it appears from the pleadings or the evidence on record that any of those grounds exists, even if they were not raised in the answer or in a motion to dismiss.[3] The reason is that jurisdiction is conferred by law, and lack of it affects the very authority of the court to take cognizance of and to render judgment on the action.[4] If the court has no jurisdiction over the nature of an action, it has no other option but to dismiss the case.

It is also a settled rule that jurisdiction over the nature of an action is determined by the averments of the complaint or other initiatory pleading, not by the defenses contained in the answer.[5]

The *Petition* was filed via LBC, an accredited private courier service, on May 22, 2025. It was received by this Court on **May 23, 2025.**

Section 14, Rule 13 of A.M. No. 19-10-20-SC[6] provides:

> "SEC. 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;
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> (b) Subpoena, protection orders, and writs;
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> (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

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[1] *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation (now TeaM Energy Corporation),* G.R. No. 180434, January 20, 2016, 781 SCRA 371; *Republic v. Bantigue Point Development Corporation*, G.R. No. 162322, March 14, 2012, 668 SCRA 163, 164.

[2] *Bureau of Customs v. Devanadera*, G.R. No. 193253, September 8, 2015, 770 SCRA 24.

[3] Section 1, Rule 9 of the Rules of Court; *Heirs of Jose Fernando v. De Belen*, G.R. No. 186366, July 3, 2013, 700 SCRA 562; *Geonzon Vda. De Barrera v. Heirs of Vicente Legaspi*, G.R. No. 174346, September 12, 2008, 565 SCRA 192, 198.

[4] *Bernardo v. Heirs of Eusebio Villegas*, G.R. No. 183357, March 15, 2010, 615 SCRA 474-475; *Sales v. Barro*, G.R. No. 171678, December 10, 2008, 573 SCRA 464.

[5] *Penta Pacific Realty Corporation v. Ley Construction and Development Corporation*, G.R. No. 161589, November 24, 2014, 741 SCRA 440.

[6] 2019 Amendments to the 1997 Rules of Civil Procedure (Effective May 1, 2020).

(d) Sealed and confidential documents or records." *(Emphasis supplied)*

As stated above, initiatory pleadings such as the present *Petition* should be filed either: (1) personally; or (2) via registered mail. The provision does not allow its filing via private courier regardless of accreditation. Under such circumstance, the *Petition* should be treated as if filed via ordinary mail.[7] Consequently, the date when this Court actually received a copy of the *Petition*, *i.e.*, **May 23, 2025**, shall be deemed the date of filing, not the date of mailing on May 22, 2025. The *Petition* was therefore filed one (1) day late.

Perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional.[8] The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case.[9]

WHEREFORE, the present Petition for Review is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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7 *Barroso v. Commission on Audit*, G.R. No. 253253, April 27, 2021 (En Banc); *Estrella et. al. v. SM Prime Holdings, Inc.*, G.R. No. 257814, February 20, 2023 (Second Division).
8 *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010, 628 SCRA 105; *China Banking Corporation v. City Treasurer of Manila*, G.R. No. 204117, July 1, 2015, 761 SCRA 238, 251; *Neypes v. Court of Appeals*, G.R. No. 141524, September 14, 2005, 469 SCRA 641.
9 *Id.*