

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

BRALEMAN CORPORATION

CTA CASE NO. 12283

as owner M/T “Braleman 1” Vessel,

Petitioner, Members:

-versus-

MODESTO-SAN PEDRO, Chairperson, and
FERRER-FLORES, JJ.

OFFICE OF THE
COMMISSIONER OF THE
BUREAU OF CUSTOMS (BOC),

Promulgated:

Respondent.

MAY 08 2026

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RESOLUTION

For the Court’s resolution is petitioner’s *Motion for Reconsideration*, filed on March 27, 2026, assailing this Court’s February 5, 2026 Resolution,¹ which dismissed the instant Petition for Review for lack of jurisdiction.²

To recall, this Court ruled that the instant Petition was filed late. Further, while petitioner had filed a Motion for Extension of Time to File Petition for Review, the Court found that the *Revised Rules of the Court of Tax Appeals, as amended* (“RRCTA”) does not provide for such a remedy, thus preventing Us from allowing petitioner an extended period of time to file its Petition.

Petitioner now contends that parties bringing a Petition for Review before this Court can, in fact, raise motions for extension of time to file petitions. It observes that *Section 11 of Republic Act No. 1125, as amended* (“CTA Law”), characterizes appeals before Us from rulings of the Commissioner of Customs as “analogous to that provided under *Rule 42 of the 1997 Rules of Civil Procedure*”, which allows for the extension of time to file a petition. It further argues that *Rule 42 of the Rules of Court* sees suppletory application to the *RRCTA*, which lacks a provision on extensions of time to file petitions.

The Motion lacks merit.

¹ *Rollo*, unpaginated.

² Considering that no Summons were issued to respondent, on account of the Petition’s dismissal upon its filing, this Court has opted to forego soliciting a comment to the instant Motion from respondent.

In *Government Service Insurance System v. Villaviza*³ (“GSIS case”), which was later reaffirmed in *Philippine Deposit Insurance Corporation v. Gidwani*,⁴ the Supreme Court explained that one set of rules sees suppletory application to a second set of rules only when the latter is “deficient” or “insufficient”:

Petitioners primarily question the probative value accorded to respondents’ letters of explanation in response to the memorandum of the GSIS-IU Manager. The respondents never filed their answers to the formal charges. The petitioners argue that there being no answers, the allegations in the formal charges that they filed should have been deemed admitted pursuant to Section 11, Rule 8 of the Rules of Court which provides:

SECTION 11. Allegations not specifically denied deemed admitted. — Material averment in the complaint, other than those as to the amount of liquidated damages, shall be deemed admitted when not specifically denied. Allegations of usury in a complaint to recover usurious interest are deemed admitted if not denied specifically and under oath.

According to the petitioners, this rule is applicable to the case at bench pursuant to Rule 1, Section 4 of the Rules of Court which reads:

SECTION 4. In what cases not applicable. — These Rules shall not apply to election cases, land registration, cadastral, naturalization and insolvency proceedings, and other cases not herein provided for, except by analogy or in a suppletory character and whenever practicable and convenient.

The Court does not subscribe to the argument of the petitioners. Petitioners’ own rules, Rule XI, Section 4 of the GSIS’ Amended Policy and Procedural Guidelines No. 178-04, specifically provides:

If the respondent fails to file his Answer within five (5) working days from receipt of the Formal Charge for the supporting evidence, when requested, he shall be considered to have waived his right to file an answer and the PGM or the Board of Trustees, in proper cases, shall render judgment, as may be warranted by the facts and evidence submitted by the prosecution.

A perusal of said section readily discloses that the failure of a respondent to file an answer merely translates to a waiver of “his right to file an answer.” There is nothing in the rule that says that the charges are deemed admitted. It has not done away with the burden of the complainant to prove the charges with clear and convincing evidence.

It is true that Section 4 of the Rules of Court provides that the rules can be applied in a “suppletory character.” Suppletory is defined as “supplying deficiencies.” *It means that the provisions in the Rules of Court will be made to apply only where there is an insufficiency in the applicable*

³ G.R. No. 180291, July 27, 2010.

⁴ G.R. No. 234616, June 20, 2018.

rule. There is, however, no such deficiency as the rules of the GSIS are explicit in case of failure to file the required answer. What is clearly stated there is that GSIS may “render judgment as may be warranted by the facts and evidence submitted by the prosecution.”
(Citations omitted; Italics and emphasis supplied.)

Applying the above to procedure in this Court, provisions of the *Rules of Court* can only be suppletorily applied to areas where the *RRCTA* is “deficient” or “insufficient.”

A similar discussion can be found in *De Manguerra v. Risos*⁵ (“*De Manguerra*”), where the Supreme Court refused to suppletorily apply a provision from the *Rules of Civil Procedure* in a criminal case as the *Revised Rules of Criminal Procedure* already had a relevant provision governing the situation at issue:

Rule 119 categorically states that the conditional examination of a prosecution witness shall be made before the court where the case is pending. Contrary to petitioners’ contention, there is nothing in the rule which may remotely be interpreted to mean that such requirement applies only to cases where the witness is within the jurisdiction of said court and not when he is kilometers away, as in the present case. Therefore, the court may not introduce exceptions or conditions. Neither may it engraft into the law (or the Rules) qualifications not contemplated. When the words are clear and categorical, there is no room for interpretation. There is only room for application.

Petitioners further insist that Rule 23 applies to the instant case, because the rules on civil procedure apply suppletorily to criminal cases.

It is true that Section 3, Rule 1 of the Rules of Court provides that the rules of civil procedure apply to all actions, civil or criminal, and special proceedings. In effect, it says that the rules of civil procedure have suppletory application to criminal cases. However, it is likewise true that the criminal proceedings are primarily governed by the Revised Rules of Criminal Procedure. *Considering that Rule 119 adequately and squarely covers the situation in the instant case, we find no cogent reason to apply Rule 23 suppletorily or otherwise.*
(Citations omitted; italics supplied.)

Transposed to the current context, if the *RRCTA* already has a rule governing a specific situation, then there is no need to suppletorily apply the equivalent rule from the general *Rules of Court*.

The above show why petitioner’s argument regarding the suppletory application of the *Rules of Court* is untenable. *Rule 8, Section 3(a) of the RRCTA* already governs the prescriptive period for filing a Petition for Review before this Court from the adverse ruling of the Commissioner of Customs, providing 30 days, *and nothing more*, for such. Indeed, this is taken from

⁵ G.R. No. 152643, August 28, 2008.

Section 11 of the CTA Law, which provides for the 30-day period *twice*. Hence, it cannot be said that the *RRCTA* is “deficient” or “insufficient” when it comes to laying down a period for filing a Petition for Review. It cannot be said that the *RRCTA* lacks an applicable rule, since it already has *Rule 8, Section 3(a)*. There is consequently no need or cogent reason to suppletorily apply any equivalent rule from the *Rules of Court*.

Petitioner’s position seems to be based on the fact that the *RRCTA* has no provision on the extension of time to file petitions from rulings of the Commissioner of Customs. It lacks a provision on such extensions.

Yet such lack does not necessarily render the *RRCTA* “deficient” or “insufficient.” It does not render the *RRCTA* silent on the prescriptive period for filing petitions, as *Rule 8, Section 3(a)*. It simply means that such extensions are not allowed. In the *GSIS case*, the procedural rules of the Government Service Insurance System (“GSIS”) was not rendered “deficient” or “insufficient” because it lacked a provision which makes allegations not denied in an Answer deemed admitted, a provision present in the general *Rules of Court*. It simply meant that allegations not explicitly denied are *not* deemed admitted in cases governed by the GSIS’ rules. In *De Manguerra*, the lack in *Rule 119 of the Rules of Criminal Procedure* of a provision allowing the use of depositions for witnesses too sick or infirm to appear in court does not render said rules “deficient” or “insufficient.” It simply means that a party *cannot* resort to the use of depositions in criminal cases where a witness is too sick or infirm to appear in court, especially as said rule already allows for the conditional examination of such witnesses.

Following these, the *RRCTA*’s lack of a provision on extensions of time to file petitions does not render it “deficient” or “insufficient.” It simply means that such extensions are *not allowed*.

The same would be true even in light of the *CTA Law* characterizing appeals from rulings of the Commissioner of Customs as “analogous” to appeals raised under *Rule 42 of the Rules of Court*. Notably, said rule gives parties *15 days* to file an appeal, while allowing an extension of no more than another 15 days. In total, then, and *only* when an extension is granted, a party has *30 days* to file its appeal.

Under the *CTA Law* and *Rule 8, Section 3(a) of the RRCTA*, the full 30-day period is given immediately. *It is as if the extension is already granted by default*. Thus, to reiterate, *there is no need to suppletorily apply Rule 42’s provision on extensions*. Parties are already given an ample and extended period to file their petitions, a period *longer by default* than that of *Rule 42*.

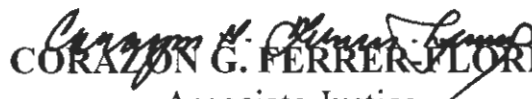
As the provision on extensions of time provided by *Rule 42 of the Rules of Court* is not suppletorily applicable here, the Court sees no error in Our finding that petitioner's Motion for Extension of Time to File Petition for Review was not allowed by the *RRCTA*. By extension, We remain unconvinced that petitioner filed its Petition on time.

We thus stand by Our ruling that We lack jurisdiction over this case and must deny the admission of petitioner's appeal.

FOR THESE REASONS, petitioner's *Motion for Reconsideration*, filed on March 27, 2026, is hereby **DENIED** for lack of merit. The assailed Resolution, dated February 5, 2026, is **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice