21-000320-0056

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10588

COMMISSION ON ELECTIONS,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

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

ATTY. RAMON B. LORENZO
ATTY. ROWELL B. VICENTE
ATTY. MYRNA R. SANTELICES
Bureau of Internal Revenue
BIR Revenue Region No. 6
5/F, BIR Bldg. I, Solana Street
Intramuros, Manila

ATTY. CHARMAGNE L. VELASCO-RONQUILLO
ATTY. NEIL ANTHONY P. DABALOS
ATTY. NICOLE KAY C. JAMES
COMMISSION ON ELECTIONS
Law Department
8th Floor, Palacio del Gobernador Bldg.
General Luna Street corner Andres Soriano Jr. Avenue
Intramuros, Manila

GREETINGS:

You are hereby notified by these presents that on **April 22, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 24, 2025.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

COMMISSION ON ELECTIONS, *Petitioner,*	**CTA CASE NO. 10588**
	Members:
-versus-	**DEL ROSARIO,** *P.J., Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: APR 22 2025; 11:20 AM

x- -x

RESOLUTION

Before this Court is respondent's ***Motion for Reconsideration (Re: Decision dated November 13, 2024)*** filed *via* personal service on December 9, 2024, and *via* e-mail on December 10, 2024, with petitioner's *Comment/Opposition Re: Motion for Reconsideration dated December 6, 2024*, filed *via* personal service and e-mail on January 28, 2025.

Respondent's *Motion* seeks the reversal of the Court's *Decision* promulgated on November 13, 2024, which granted petitioner's *Petition for Review*. The dispositive portion of the said *Decision* reads:

> **WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is **GRANTED**.
>
> Accordingly, the Formal Letter of Demand and Final Assessment Notice No. 33-2010 to 2013-87730-19-340 (WT) issued on January 16, 2020, are **CANCELLED** and **SET ASIDE.** Furthermore, the Final Decision on Disputed Assessment issued on June 10, 2021, assessing petitioner Commission on Elections for deficiency withholding taxes covering taxable years 2012 and 2013 are **REVERSED** and **SET ASIDE**.
>
> Further, respondent is **ENJOINED and PROHIBITED** from enforcing the collection of the subject deficiency taxes.

SO ORDERED.

At the outset, the Court notes that the *Motion for Reconsideration* was filed out of time.

Records reveal that respondent, through the Office of the Solicitor General (**OSG**), received the *Notice of Decision* on **November 20, 2024**, while the Bureau of Internal Revenue (**BIR**) received it on November 22, 2024.

Section 11 of Republic Act (**RA**) No. 1125,[1] as amended by RA No. 9282,[2] provides:

> SEC. 11. Who May Appeal; Mode of Appeal; Effect of Appeal. — ...
>
> "All other cases involving rulings, orders or decisions filed with the CTA as provided for in Section 7 shall be raffled to its Divisions. A party adversely affected by a ruling, order or decision of a Division of the CTA may file a motion for reconsideration or new trial before the same Division of the CTA **<u>within fifteen (15) days from notice thereof</u>**: Provide, however, That in criminal cases, the general rule applicable in regular Courts on matters of prosecution and appeal shall likewise apply.
>
> ... ... [Emphasis supplied]

Accordingly, respondent had fifteen (15) days from November 20, 2024, or until **December 5, 2024**, to file the *Motion for Reconsideration.* However, respondent only filed the *Motion for Reconsideration* on December 9, 2024, which is **<u>four (4) days</u>** beyond the deadline.

The Court emphasizes that in computing the reglementary period for filing an appeal and determining whether a decision has attained finality, the proper basis is the date of service on the OSG, not the BIR. The deputized lawyer from the BIR merely acts as a representative of the OSG, which retains supervision and control over its deputized counsel. As a consequence, copies of orders and decisions served on the deputized counsel,

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1 AN ACT CREATING THE COURT OF TAX APPEALS.
2 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter.[3]

Given the late filing of respondent's *Motion for Reconsideration*, the assailed *Decision* dated November 13, 2024, has become final, executory, and unappealable, thereby depriving this Court of jurisdiction to entertain the *Motion*.

WHEREFORE, in light of the foregoing, respondent's *Motion for Reconsideration (Re: Decision dated November 13, 2024)* is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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3 *Baldovino-Torres v. Torres, et al.*, G.R. No. 248675, July 20, 2022 [Per J. Inting, Third Division], citing *National Power Corporation v. National Labor Relations Commission, et al.*, G.R. Nos. 90933–61, May 29, 1997 [Per J. Romero, Second Division].