REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

SOUTH LUZON TOLLWAY CORPORATION,
Respondent.

CTA EB NO. 2004
(CTA Case No. 9272)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, JJ.

Promulgated:
JAN 20 2021 3:17 p.m.

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is a "Motion for Reconsideration" (**MR**) filed by petitioner Commissioner of Internal Revenue (**petitioner/CIR**) on 01 September 2020.On 06 November 2020, respondent South Luzon Tollway Corporation (**respondent/SLTC**) filed its "Comment on/Opposition to Petitioner's Motion for Reconsideration". Petitioner's MR assails the validity of this Court's Entry of Judgment on 02 July 2020 in the above-captioned case.

As the records show, on 28 October 2019, the Court promulgated its Decision in the said case. Aggrieved, on 19 November 2019, petitioner filed a "Motion for Reconsideration (Re: Decision promulgated 28 October 2019)". In a Resolution dated 10 December 2019, the Court denied this motion. As *per* Records

Verification on 03 March 2020, no appeal was filed before the Supreme Court. On 02 July 2020, an Entry of Judgment was thus made.

In the present MR, petitioner alleges that it only received a copy of the Court's Resolution on 02 January 2020 and that he was able to file a "Motion for Extension of Time to File Petition for Review on *Certiorari*" before the Supreme Court on 16 January 2020, requesting for an additional thirty (30) days within which to file his appeal.

Petitioner further alleges that the subsequent filing of his Petition for Review on *Certiorari* before the Supreme Court on 13 February 2020 was well within the extension of time he initially requested. Similarly, he contends that the same should have hindered the Court's Decision from attaining finality.

On the other hand, respondent questions the authority of the Bureau of Internal Revenue (**BIR**) to pursue the case before the Supreme Court.

We resolve.

According to Revised Circular 1-88[1], "[i]f the petitioner files only a motion for extension of time to file the petition for review on *certiorari*, the docket and other legal fees must be fully paid upon the filing of said motion for extension".

A review of the records shows that petitioner has sufficiently proved that its "Motion for Extension of Time to File Petition for Review on *Certiorari*" with the Supreme Court has been timely filed in accordance with the foregoing circular.

It is noted that the Court ordered the Entry of Judgment upon verification that no appeal was filed. However, as it turned out and as supported by the case records, petitioner was able to file his appeal on 13 February 2020. Thus, the withdrawal of the Entry of Judgment would be in order.

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1 IMPLEMENTATION OF SEC. 12, ART. XVIII OF THE 1987 CONSTITUTION AND COMPLEMENTING ADMINISTRATIVE CIRCULAR NO. 1 OF JANUARY 28, 1988 ON EXPEDITIOUS DISPOSITION OF CASES PENDING IN THE SUPREME COURT.

Anent the issue that petitioner's Petition for Review on *Certiorari* before the Supreme Court was filed without the assistance of the Office of the Solicitor General (**OSG**), that has allegedly the authority to file it, this Court deems it best to leave the resolution thereof to the Supreme Court.

WHEREFORE, the foregoing considered, petitioner's Motion for Reconsideration filed on 01 September 2020 is **GRANTED**. Accordingly, the Entry of Judgment on 02 July 2020 in CTA EB Case No. 2004, entitled *Commissioner of Internal Revenue v. South Luzon Tollway Corporation,* is hereby **RECALLED**.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice