

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

JTKC LAND, INC.,

CTA EB NO. 2378

Petitioner, (CTA Case No. 9597)

Present:

-versus-

**DEL ROSARIO, P.J.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**

Respondent.

Promulgated:

APR 27 2023

X- - - - -

R E S O L U T I O N

MANAHAN, J.:

For this Court's Resolution are petitioner's motions as follows:

1. *Motion for Reconsideration (Re: Decision promulgated on 05 October 2022), and Omnibus Motion [Attached Supplement to Motion for Reconsideration (Re: Decision promulgated on 05 October 2022)]* filed via email on December 1, 2022, and the hard copy thereof was filed on December 2, 2022, with respondent's *Opposition to Petitioner's Motion for Reconsideration and Omnibus Motion* filed on February 6, 2023;
2. *Motion for Time to File Reply (To Respondent's Opposition to Petitioner's Motion for Reconsideration and Omnibus Motion Dated 03 February 2023)* filed on February 14, 2023; and *am*

3. *Motion to Admit (attached Reply to Opposition to Petitioner's Motion for Reconsideration and Omnibus Motion dated 03 February 2023)* filed on February 23, 2023.

A brief narrative of the filings of the parties are in order.

On October 5, 2022, the Court promulgated a Decision in the above-captioned case.

Records show that petitioner received the said Decision on October 12, 2022.

Counting fifteen (15) days from October 12, 2022, petitioner had until October 27, 2022 within which to file a Motion for Reconsideration.

On October 27, 2022, petitioner filed via electronic mail its Motion for Reconsideration (Re: Decision promulgated on 05 October 2022).

On October 28, 2022, petitioner filed ten (10) copies of its Motion for Reconsideration (Re: Decision promulgated on 05 October 2022).

On December 1, 2022, petitioner filed via email the Omnibus Motion [Attached Supplement to Motion for Reconsideration (Re: Decision promulgated on 05 October 2022)]. The hard copy thereof was filed on December 2, 2022.

On February 6, 2023, respondent filed his Opposition to Petitioner's Motion for Reconsideration and Omnibus Motion.

A closer look, however, on the filing of petitioner's Motion for Reconsideration on October 27, 2022, reveals that it was filed at 4:59 p.m.

En Banc Resolution No. 4-2021 dated February 24, 2021 provides that the cut-off time for pleadings, motions and other court submissions filed by email shall be at 4:30 p.m. and that pleadings, motions, and other court submissions filed by email 

after the 4:30 p.m. cut-off time shall be considered as filed on the next working day.¹

Pursuant to said *En Banc* Resolution, the Motion for Reconsideration filed by petitioner via email on October 27, 2022 at 4:59 p.m. shall be considered filed on October 28, 2022 which is already one day late.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 05 October 2022)* is **DENIED** for being filed out of time.

Accordingly, petitioner's *Omnibus Motion [Attached Supplement to Motion for Reconsideration (Re: Decision promulgated on 05 October 2022)], Motion for Time to File Reply (To Respondent's Opposition to Petitioner's Motion for Reconsideration and Omnibus Motion Dated 03 February 2023), and Motion to Admit (attached Reply to Opposition to Petitioner's Motion for Reconsideration and Omnibus Motion dated 03 February 2023)* are rendered **MOOT**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

¹ *"En Banc Resolution No. 4-2021*
Pleadings, Motions and Other Court Submissions Filed by Email

xxx

xxx

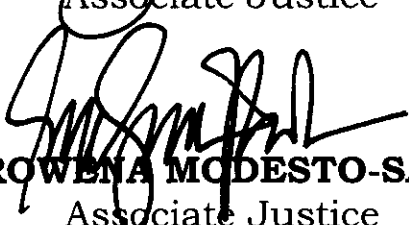
xxx

2. The cut-off time for pleadings, motions and other court submissions filed by email shall be at 4:30 p.m. which is the same cut-off time for the physical filing of pleadings, motions and other court submissions. **Pleadings, motions, and other court submissions filed by email after the 4:30 p.m. cut-off time shall be considered as filed on the next working day.**" (emphasis supplied)


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice

