25-000790-0006

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRT DIVISION

CTA CASE NO. SCA-0039

SPEEDMAN CONSTRUCTION CORPORATION,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

SPEEDMAN CONSTRUCTION CORPORATION
Unit 87, Future Point Plaza I
112 Panay Avenue, South
Triangle, Quezon City

GREETINGS:

You are hereby notified by these presents that on **November 21, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **November 25, 2025.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

SPEEDMAN CONSTRUCTION CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA SCA CASE NO. **0039**

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, JJ.

Promulgated:
NOV 21 2025, 8:30AM

x - x

RESOLUTION

On 12 September 2025, petitioner Speedman Construction Corporation (**petitioner/SCC**) filed a *Verified Petition for Certiorari*, beseeching this Court to nullify respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) Decision dated 02 September 2025 for having been issued with grave abuse of discretion amounting to lack or excess of jurisdiction.

Per Records Verification dated 16 September 2025, this Court's Judicial Records Division (**JRD**) certified that petitioner failed to file an email/soft copy of the *Verified Petition for Certiorari* and its Annexes within twenty-four (24) hours from the filing of the hard or paper copy on 12 September 2025, in violation of Section 2, paragraph 2[1] of *En Banc* Resolution No. 8-2024[2], adopting A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC[3] (**eFiling Guidelines**).

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[1] **2.** ***Manner of transmittal.*** - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

...

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; ***otherwise, the pleading or court submission shall be deemed as not filed.***

[2] Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

[3] RE: GUIDELINES ON SUBMISSION OF ELECTRONIC COPIES OF PLEADINGS AND OTHER COURT SUBMISSIONS BEING FILED BEFORE THE LOWER COURTS PURSUANT TO THE EFFICIENT USE OF PAPER RULE/MOVING TOWARDS DIGITAL COURTS: COMPONENT ONE: TRANSITION TO ELECTRONIC FILING AND SERVICE OF

In addition to this Court's adoption of the eFiling Guidelines through *En Banc* Resolution No. 8-2024, the Supreme Court's Resolution dated 26 November 2024 on Rule 13-A of the Rules of Civil Procedure (**RCP**), as amended, or the "Interim Rule on the Electronic Filing and Service of Pleadings Judgment, and Other Papers in Civil Cases" (**Interim Rule**), which took effect on 01 December 2024, provides that no court shall act upon an initiatory pleading unless it is accompanied by an electronic transmittal. If such electronic transmittal is not completed within the prescribed 24-hour period, the initiatory pleading shall be deemed not filed, to wit:

> . . .
> SECTION 3. *Manner of filing of complaints and other initiatory pleadings.* – **The filing of** complaints and other **initiatory pleadings shall be done by**:
>
> a. **Submitting personally the original paper, plainly indicated as such, to the court**;
> b. Sending the paper by registered mail; or,
> c. Sending the paper by accredited courier.
>
> . . .
> **After the** complaint or **initiatory pleading has been filed through any of the three modes** provided in the first paragraph of this Section, **the filing party shall subsequently email the complaint or initiatory pleading in digital file format to the court**. Digital copies of the additional accompanying documents of the complaint or initiatory pleading, such as annexes, appendices, or exhibits, shall likewise be emailed. **The <u>electronic transmittal</u> of the complaint or initiatory pleading and the accompanying documents <u>must be made within 24 hours from the completeness of the primary mode of the complaint or initiatory pleading's filing</u>.**
>
> The term "digital file format," when used to refer to pleadings, papers, and other documents, shall mean the portable document format.
>
> **No court shall act upon any complaint or initiatory pleading unless the latter's filing is accompanied by the electronic transmittal required in the third paragraph of this Section. <u>If the electronic transmittal is not completed before the period, the complaint or initiatory pleading shall be deemed not filed, regardless of the completeness of the primary mode of its filing</u>.**[4]
>
> . . .

PLEADINGS, MOTIONS AND OTHER DOCUMENTS AS WELL AS DIGITAL SERVICE OF ALL ORDERS IN CIVIL CASES.

4 Emphasis and underscoring supplied.

Accordingly, for petitioner's failure to comply with the electronic transmittal requirement within the prescribed 24-hour period, as mandated under *En Banc* Resolution No. 8-2024 in relation to the Interim Rule, the instant *Verified Petition for Certiorari* dated 12 September 2025 is hereby **DEEMED NOT FILED**.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice