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

**EN BANC**

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| **CALFURN MFG. PHILIPPINES INCORPORATED* and AWECA CARGO SERVICES, INC.,** | **CTA EB No. 2953** (CTA AC No. 253) |
| | Present: |
| *Petitioners,* | **RINGPIS-LIBAN,** *PJ* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and, **ANGELES,** *JJ.* |
| -versus- | |
| **JULIET G. QUINSAAT in her capacity as City Treasurer of Angeles City, Pampanga,** *Respondent.* | Promulgated: JUN 03 2026 11:10 am |

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## RESOLUTION

**REYES-FAJARDO,** ***J.*:**

For action are the following incidents:

a. Petitioners' Motion for Reconsideration filed through accredited courier on February 18, 2026;

b. Petitioners' Electronic Transmittal of Documents; and

c. Petitioners' Prayer for Liberal Application of the Rules.

**Motion for Reconsideration filed through accredited courier on February 18, 2026**

Records Verification Report[1] dated February 24, 2026 disclosed that petitioners failed to transmit a Portable Document Format copy of their Motion for Reconsideration, within 24 hours from the filing thereof *via* accredited courier on February 18, 2026, as required by CTA *En Banc* Resolution No. 8-2024,[2] in relation to CTA *En Banc* Resolution No. 1-2025.[3] In view thereof, petitioners' Motion for Reconsideration is **DEEMED NOT FILED.**

**Electronic Transmittal of Documents**

Petitioners' electronic transmittal of the following documents is **NOTED,** *viz.*:

| Document | Date of Electronic Transmittal |
|---|---|
| Motion for Reconsideration | March 13, 2026 |
| Manifestation | March 13, 2026 |
| Compliance/Motion for Reconsideration | March 16, 2026 |
| Compliance/Motion for Reconsideration (with Submission of Soft Copy and Prayer for Liberal Application of the Rules) | March 17, 2026 |

**Prayer for Liberal Application of the Rules**

Petitioners' Prayer for Liberal Application of the Rules must be rejected.

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* The following petitioners in CTA AC No. 253, namely: (1) Aim-Ex Asia Int'l Trading Corporation; (2) Asia Rattan Mfg. Company; (3) Aweca Exim Trading Corporation; and (4) Aweca Agro-Forest Industries Corporation, were merged with Calfurn Mfg. Philippines Incorporated.

1 *Rollo,* unpaginated.

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 (September 1, 2024).

3 Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals (February 5, 2025).

*For one,* sifting through petitioners' Compliance/Motion for Reconsideration (with Submission of Soft Copy and Prayer for Liberal Application of the Rules)[4] shows that they failed to state, much more, prove their valid justification, as to their non-adherence with the filing of electronic copies of their motions within the 24-hours from filing thereof, as required in CTA *En Banc* Resolution No. 8-2024, in relation to CTA *En Banc* Resolution No. 1-2025.

*For another,* the case-law cited by petitioners militates against their cause.

In *United Airlines v. Uy (Uy),*[5] therein respondent's belated filing of notice of appeal by two (2) days, was excused "... due to the **unique and peculiar facts of the case** and the serious question of law it poses."[6] Too, in *Samala v. Court of Appeals (Samala),*[7] when the belated appeal by one (1) day was considered excusable due to the stomach pains of the person tasked to file it.

What we can refract from *Uy* and *Samala* is that therein parties were relieved of the adverse consequence of failure to observe the mandatory periods of appeal because of peculiar facts, or excusable circumstance. Additionally, the delay in the filing thereof is, at most, two (2) days from the prescribed deadline.

In contrast, on top of the dearth of proof of facts worthy of leniency, petitioners filed electronic copies of their motion for reconsideration at the earliest, on March 13, 2026. This is twenty-two (22) days late from the deadline[8] for submission of an electronic copy thereof on February 19, 2026. Thus, petitioners are undeserving of the liberality they desired.

**ACCORDINGLY,** We **RESOLVE** to:

a. **DEEM** as **NOT FILED,** petitioners' Motion for Reconsideration filed through accredited courier on February 18, 2026;

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4 *Rollo,* unpaginated. Compliance/Motion for brevity.

5 G.R. No. 127768, November 19, 1999. Cited in paragraph 5 of petitioners' Compliance/Motion.

6 Boldfacing ours.

7 G.R. No. 128628, August 23, 2001. Cited in paragraph 5 of petitioners' Compliance/Motion.

8 24 hours from filing of petitioners' Motion for Reconsideration on February 18, 2026.

b. **NOTE** petitioners' electronic transmittal of the documents found in the table under page 2 of this resolution; and

c. **DENY** petitioners' Prayer for Liberal Application of the Rules, for lack of merit.

**SO ORDERED.**

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice