

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 3103
(CTA CASE NO. 10687)

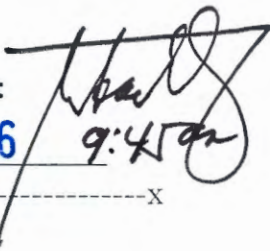
-versus-

Present:
Ringpis-Liban, P.J.,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, *and*
Angeles, *JI*.

ALTIMAX BROADCASTING CO.
INC.,

Respondent.

Promulgated:
JAN 22 2026



x-----x

RESOLUTION

For resolution is the petitioner’s “Motion for Reconsideration (En Banc Resolution dated 08 August 2025),” praying that the Resolution dated August 8, 2025 be reconsidered and the Decision dated August 21, 2024 of the First Division of this Court be reversed and set aside.

In the Motion for Reconsideration, petitioner states that the primary manner of filing the petition was through electronic transmittal on March 21, 2025 at 1:29 p.m.; that it should be considered as the time and date of filing; that the filing of the paper copies on March 25, 2025 was within the five(5)-day period prescribed by the Resolution; that procedural rules may be relaxed in order to prevent injustice to a litigant; that the strict application of rules may be suspended considering that the Petition for Review has meritorious ground to reverse the decision of the First Division of the Court of Tax Appeals (CTA); that it has never been the intention of petitioner to file the petition out of time.; that it was just a mere excusable oversight of the CTA En Banc Resolution No. 8-2024 which is considered to be relatively new to the litigants; and that the First Division of the CTA erred in ruling that the subject tax assessment are void, for violation of petitioner’s right to administrative due process.

On October 7, 2025, respondent filed its “Comment (Re: Motion for Reconsideration dated August 22, 2025).”

In the said Comment, respondent avers that petitioner failed to adduce any cogent or exceptional reason that would warrant the liberal application of the procedural rules; that petitioner failed to acknowledge that it is filing a Petition for Review before the Court En Banc, which is an initiatory pleading; that electronic filing is not included among the permitted modes of filing an initiatory pleading; that the alleged novelty of En Banc Resolution No. 8- 2024 does not excuse non-compliance since the parties are presumed to know the rules and to strictly abide by the procedural requirements laid down by the Court; and that the Court in Division correctly ruled that petitioner violated respondent’s right to due process.

After consideration, the Court resolves to deny petitioner’s Motion for Reconsideration.

The requirements for perfecting an appeal within the reglementary period specified in the law must be strictly followed.¹

The Court finds nothing exceptional and meritorious that excuses petitioner from complying with the requisites of En Banc Resolution No. 8- 2024. As stated in the said En Banc Resolution, initiatory pleadings such as the present petition, should be filed personally, by registered mail, or by private courier. The filing by electronic mail or other means is not allowed.

The Supreme Court recently reminded:

Suffice it to say that “concomitant to the liberal interpretation of the rules of procedure should be an effort on the part of the party invoking liberality to adequately explain his failure to abide by the rules.” Those who seek exemption from the application of the rule have the burden of proving the existence of exceptionally meritorious reasons warranting such departure.²

The Court finds the reasons given by the petitioner to be far from being “exceptionally meritorious.”

Having found the foregoing arguments of petitioner to be without merit, this Court must conclude that petitioner miserably failed to discharge the burden

¹ *Corporate Inn Hotel, et al. vs Jennerie H. Liza*, G.R. No. 148279, May 27, 2004, citing *Arnold Ginete vs Hon. Court of Appeals*, G.R. No. 127596, September 24, 1998, 296 SCRA 38. See also *Nationwide Security and Allied Services, Inc. vs Court of Appeals, et al.*, G.R. No. 155844, July 14, 2008.

² *Alonzo Gipa, et al. vs Southern Luzon Institute*, G.R. No. 177425, June 18, 2014, citing *Enriquez vs Enriquez*, 505 Phil. 193, 201 (2005).

of proving the existence of exceptionally meritorious reasons that would justify a relaxation of procedural rules in its favor.

It is hornbook doctrine that “the right to appeal is not a natural right or a part of due process; it is merely a statutory privilege, and may be exercised only in the manner prescribed by and in accordance with the provisions of law. The party who seeks to avail himself of the same must comply with the requirements of the rules. Failing to do so, he loses the right to appeal.”³

In *Ferdinand Marcos et al. vs. Hon. Raul Manglapus et al.*⁴, the Supreme Court emphasized that “in all motions for reconsideration, the burden is upon the movants, petitioner herein, to show that there are compelling reasons to reconsider the decision of the Court.” However, in this case, petitioner did not satisfy this burden.

Thus, the “Motion for Reconsideration” deserves to be denied for failing to present any legitimate argument which could warrant reconsideration of the Court *En Banc*’s Resolution dated August 8, 2025.

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat the discussions in the assailed Resolution since it would only result to mere superfluity.

ACCORDINGLY, the “Motion for Reconsideration (En Banc Resolution dated 08 August 2025)” is **DENIED** for lack of merit.

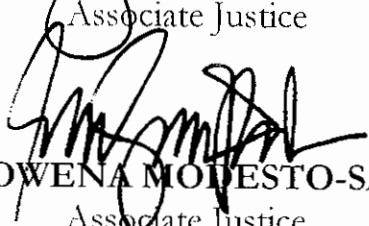
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



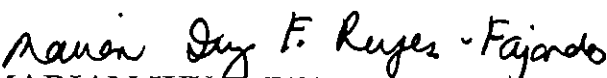
JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

³ *Hilario S. Ramirez vs Court of Appeals, et al.*, G.R. No. 182626, December 4, 2009, citing *Colby Construction and Management Corporation vs National Labor Relations Commission*, G.R. No. 170099, November 28, 2007, 539 SCRA 159, 168.

⁴ G.R. No. 88211, October 27, 1989.


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice