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REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**EN BANC**

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COMMISSIONER OF INTERNAL  
REVENUE,

Petitioner,

CTA EB No. 1837  
(CTA Case No. 8895)

**Present:**

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

- versus -

PACIFIC HUB CORPORATION,  
Respondent.

**Promulgated:**

JUN 26 2020

x -----  3:32 p.m. x

**RESOLUTION**

UY, J.:

For resolution is petitioner's "MOTION FOR RECONSIDERATION [re: Decision dated November 08, 2019]"<sup>1</sup> filed on December 2, 2019, with respondent's "COMMENT (To: Motion for Reconsideration dated December 2, 2019)"<sup>2</sup> filed on February 10, 2020. In the said Motion, petitioner prays for the reversal and setting aside of the Court's Decision dated November 8, 2019, the dispositive portion of which reads:

"WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is hereby **DENIED** for lack of merit. The Decision dated August 31,

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<sup>1</sup> Docket, pp. 107 to 115.

<sup>2</sup> Docket, pp. 124 to 134.

2017 and the Resolution dated March 22, 2018, both rendered by the Court in Division, in CTA Case No. 8895, are hereby **AFFIRMED**.

**SO ORDERED."**

In support of his Motion, petitioner argues that:

1. The Court has no jurisdiction over the original Petition for Review filed by respondent.
2. The Court erred in ruling that the Warrant of Dstraint and/or Levy was not validly issued.

In its Comment, respondent counters that:

1. The CTA has jurisdiction over the instant case.
2. The Warrant of Dstraint and/or Levy dated September 12, 2014 is void for having been issued without the benefit of an assessment.

**THE COURT *EN BANC*'S RULING**

Petitioner's Motion lacks merit.

After a careful examination and consideration of the petitioner's Motion for Reconsideration, it is noted that the arguments raised in the said Motion are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

This Court, however, will address petitioner's contention that the Court could not exercise jurisdiction over the original petition as the same was filed out of time, even under the "other matters" clause. According to the petitioner, respondent received the Notice of Denial on August 20, 2014. Thus, respondent had thirty (30) days from receipt thereof, or until September 19, 2014 within which to file the Petition for Review. However, the Petition for Review was filed by the respondent only on September 22, 2014.

We are not convinced.



In this case, petitioner is correct in stating that respondent had thirty (30) days from August 20, 2014, or until September 19, 2014, within which to file its Petition for Review. Considering however, that work was suspended on September 19, 2014 (Friday),<sup>3</sup> respondent had until the next working day, or until September 22, 2014 (Monday), within which to file its Petition for Review. Thus, the subject Petition for Review was timely filed before the Court in Division on September 22, 2014.

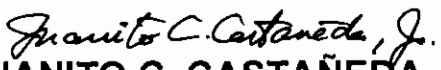
**WHEREFORE**, in light of the foregoing considerations, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

**SO ORDERED.**

  
**ERLINDA P. UY**  
Associate Justice

WE CONCUR:

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

  
**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

(Retired)  
**CIELITO N. MINDARO-GRULLA**  
Associate Justice

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

  
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice

<sup>3</sup> <https://www.officialgazette.gov.ph/2014/09/19/statement-suspension-work-government/>