REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 3019** (CTA Case No. 10806)
	Present:
-versus-	**DEL ROSARIO, P.J., RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
JLT ASIA HOLDINGS B.V., *Respondent.*	Promulgated: OCT 03 2025 11:10

x -- x

RESOLUTION

For the Court's resolution is petitioner's *Motion for Reconsideration*, filed on April 29, 2025, with respondent's *Comment (Re: Petitioner's Motion for Reconsideration dated 29 April 2025)*, filed on June 2, 2025, assailing the dismissal of the instant Petition for Review through a Resolution, dated March 26, 2025.

The Motion lacks merit.

First, both the quoted passage from *Commissioner of Internal Revenue v. La Suerte Cigar and Cigarette Factory*[1] ("*La Suerte*") and the cited Memorandum of Agreement simply affirm that the Bureau of Internal Revenue's ("BIR") lawyers are authorized to represent respondent before this Court. But neither explicitly removes the Office of the Solicitor General's ("OSG") status as counsel for the government, nor states that the BIR lawyers

[1] G.R. No. 144942, July 4, 2002.

replace the OSG. Indeed, in the very passage quoted from *La Suerte*, the Supreme Court "[maintained] that it is the Solicitor General who has the primary responsibility to appear for the government in appellate proceedings". Thus, the deputization of BIR lawyers and their authorization to represent respondent does not challenge Our finding that the OSG remains as principal counsel and that the period for filing a Petition for Review should be counted from the OSG's receipt of the assailed ruling.

Neither do respondent's Answer, his Pre-Trial Brief, or the Court in Division's Pre-Trial Order pose any challenge to Our dismissal of this case. Respondent's own pleadings cannot negate either the *Revised Rules of the Court of Tax Appeals, as amended*, or the jurisprudence cited in the assailed Resolution. Meanwhile, the quoted paragraph from the Pre-Trial Order merely states respondent's official address as the Commissioner of Internal Revenue, without even broaching the topic of his counsel.

Finally, the Court does not find any substantial justice in reversing the dismissal. The sole argument raised by petitioner in his Petition and repeated in the present Motion was already refuted in the Court in Division's May 16, 2024 Decision. Said argument, seemingly rehashed from previous pleadings, does not address the specific points used by the Court in Division to reject petitioner's position. As such, reversing the dismissal would simply lead to the quick denial of the Petition for lack of merit.

The Court thus sees no convincing reason to reverse the assailed Resolution.

ACCORDINGLY, petitioner's *Motion for Reconsideration*, filed on April 29, 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

On leave
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

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice