CTA Form No. 8 (For DCC)

23-000193-0046

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 11147

BANGKO SENTRAL NG PILIPINAS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. SHERYLL P. CACAYURAN
ATTY. JOHN HANZEL P. FAMA
Bureau of Internal Revenue - Revenue Region No. 8B
Legal Division, 2nd Floor, BIR Building
Sen. Gil Puyat Ave., Makati City

OFFICE OF THE GENERAL COUNSEL AND LEGAL SERVICES
Bangko Sentral ng Pilipinas
Room 313, 3rd Floor, Five-Storey Building
Bangko Sentral ng Pilipinas Complex
A. Mabini corner P. Ocampo Sr. Streets
Malate, Manila

GREETINGS:

You are hereby notified by these presents that on **March 11, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **March 13, 2026.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

BANGKO SENTRAL NG PILIPINAS *Petitioner,*	**CTA CASE NO. 11147**
	Members:
-versus-	**BACORRO-VILLENA**, *Acting Chairperson, and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAR 1 1 2026, 1:25PM

x- -x

RESOLUTION

CUI-DAVID, J.:

For resolution of the Court is respondent's ***Motion for Reconsideration*** filed on November 19, 2025, with petitioner's *Comment (Re: Motion for Reconsideration dated 22 October 2025)* filed on January 5, 2026.

Respondent seeks the reversal of the Court's *Decision* promulgated on September 24, 2025, granting petitioner's *Petition for Review*. The dispositive portion of the assailed *Decision* reads:

> **WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is hereby **GRANTED**.
>
> Accordingly, respondent is **ORDERED TO REFUND** petitioner the amount of **₱701,660.81**, representing the Documentary Stamp Tax erroneously paid on June 29, 2022, in connection with the foreclosure sale of the properties covered by Transfer Certificate of Title Nos. T-123045 to T-123047, T-123049 to T-123050, and T-50419.
>
> **SO ORDERED.**

In his *Motion for Reconsideration*, respondent argues that this Court lacks jurisdiction over the claim for refund. He contends that jurisdiction is vested in the Secretary of Justice or the Solicitor General pursuant to Presidential Decree (PD) No. 242, as the case allegedly involves disputes between or among departments, bureaus, offices, agencies, or instrumentalities of the National Government.

In its *Comment*, petitioner counterargues that the Court has jurisdiction over the claim for refund. It asserts that the Bangko Sentral ng Pilipinas (**BSP**) is not a government entity under the Office of the President, as it is an "independent central monetary authority vested with fiscal and administrative autonomy." Hence, PD No. 242 does not apply.

The Court resolves.

Records reveal that respondent, through the Office of the Solicitor General (**OSG**) and the Bureau of Internal Revenue (**BIR**), received the *Notice of Decision* on **October 7, 2025**.

Section 11 of Republic Act (**RA**) No. 1125,[1] as amended by RA No. 9282,[2] provides that a party adversely affected by a ruling, order, or decision of a Division of the CTA may file a motion for reconsideration or new trial within fifteen (15) days from notice thereof.[3]

Accordingly, respondent had fifteen (15) days from October 7, 2025, or until **October 22, 2025**, to file a *Motion for Reconsideration*. However, respondent filed the *Motion* only on November 19, 2025, **28 days late.**

The *Motion for Reconsideration* was therefore filed out of time.

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1 AN ACT CREATING THE COURT OF TAX APPEALS.

2 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

3 SEC. 11. Who May Appeal; Mode of Appeal; Effect of Appeal. — . . . .
All other cases involving rulings, orders or decisions filed with the CTA as provided for in Section 7 shall be raffled to its Divisions. A party adversely affected by a ruling, order or decision of a Division of the CTA may file a motion for reconsideration or new trial before the same Division of the CTA **within fifteen (15) days from notice thereof**: Provide, however, That in criminal cases, the general rule applicable in regular Courts on matters of prosecution and appeal shall likewise apply. (Emphasis supplied)

Given the belated filing of respondent's *Motion*, the assailed *Decision* dated September 24, 2025, has already become final, executory, and unappealable. The Court is thus divested of jurisdiction to entertain the *Motion for Reconsideration.*

Even assuming *arguendo* that the Court may still pass upon the *Motion*, the same shall be denied.

The issue of this Court's jurisdiction in cases between the BSP and the Commissioner of Internal Revenue is not novel. The Court *En Banc* has had multiple opportunities to resolve this issue.

In *Bangko Sentral ng Pilipinas v. Commissioner of Internal Revenue*,[4] the Court *En Banc* ruled:

> **III. RA 1125, as amended by RA 9282 and RA 9503, is the exception to general law that is PD 242.**
>
> PD 242, promulgated on July 9, 1973, prescribes the procedures in settling administratively the disputes between or among government offices, agencies and instrumentalities, including government-owned or controlled corporations. ...
>
> PD 242 was embodied in EO 292, otherwise known as the "Administrative Code of 1987," which took effect on November 24, 1989, ...
>
> Pursuant to the Administrative Code of 1987, the Secretary of Justice, the Solicitor General, or the Government Corporate Counsel, shall have jurisdiction to administratively settle or adjudicate all disputes and claims solely between government agencies and offices, including government-owned or controlled corporations which are under the executive control and supervision of the President of the Philippines, depending on the issues and government agencies involved. ... .
>
> On the other hand, RA 1125, as amended by RA 9282, provides for the *exclusive* appellate jurisdiction of the CTA over decisions or inactions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes or other matters arising under the NIRC, as amended.

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[4] CTA *EB* Case No. 2231 (CTA Case No. 9478), April 18, 2022 [Per J. Cui-David, *En Banc*].

In the case of *Philippine National Oil Company vs. Court of Appeals, et al. and Philippine National Bank vs. Court of Appeals, et al. ("**PNOC Case**"),* the Supreme Court abandoned its pronouncement in *Development Bank of the Philippines vs. Court of Appeals, et al. ("**DBP Case**"),* that PD 242 should prevail over RA 1125, and ruled that RA 1125, a special law, is an exception to PD 242, a general law, *viz.*: ...

PD 242 is a *general law* that deals with administrative settlement or adjudication of disputes, claims and controversies between or among government offices, agencies and instrumentalities, including government-owned or controlled corporations. ... . On the other hand, **RA 1125 is a *special law*** dealing with a specific subject matter – the creation of the CTA, which shall exercise *exclusive* appellate jurisdiction over the tax disputes and controversies enumerated therein. Following the rule on statutory construction involving a general and a special law previously discussed, RA 1125, on the jurisdiction of the CTA, constitutes an exception to PD 242.

Clearly, PD 242 cannot divest CTA of its judicial power to exercise jurisdiction over the present controversy. From the way the relevant provisions in PD 242 are worded, it simply serves as a general rule that all disputes, claims, and controversies between or among government offices and agencies, including government-owned or controlled corporations, under the executive branch, shall be administratively settled or adjudicated by the Secretary of Justice, the Solicitor General or the Government Corporate Counsel, depending on the issues and the government agencies involved.

Accordingly, RA 1125, as amended by RA 9282 (enacted in 2004), being a special and later law, prevails over PD 242 (enacted in 1973), a general and earlier law, which was incorporated in EO 292 (enacted in 1989). Further, RA 1125, as amended, works as an exception to PD 242, that is, when it comes to decisions and inaction of the CIR in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the NIRC or other laws administered by the BIR, the CTA shall have *exclusive* appellate jurisdiction.

Moreover, Section 17 of RA 9282 has expressly repealed "all laws" inconsistent with or contrary to its provisions. It should be deemed to have repealed the pertinent provisions of PD 242 which are in conflict with RA 1125, as amended by RA 9282, specifically Section 7 thereof on the jurisdiction of the CTA. Thus: ... . (Emphasis in the original, citations omitted)

The Court has consistently adhered to this doctrine in prior *En Banc* rulings involving the same parties, particularly CTA *EB* Case Nos. 2680,[5] 2687,[6] and 2732,[7] all entitled *Bangko Sentral ng Pilipinas v. Commissioner of Internal Revenue.*

Absent any supervening circumstance or compelling reason to warrant a re-examination of the issue, the Court finds no basis to depart from its settled jurisprudence affirming its jurisdiction over the instant case.

WHEREFORE, in light of the foregoing considerations, respondent's *Motion for Reconsideration* is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[5] *Bangko Sentral ng Pilipinas v. Commissioner of Internal Revenue*, CTA *EB* Case No. 2680 (CTA Case No. 10106), April 2, 2024 [Per J. Ringpis-Liban, *En Banc*].

[6] *Bangko Sentral ng Pilipinas v. Commissioner of Internal Revenue*, CTA *EB* Case No. 2687 (CTA Case No. 10083), February 21, 2024 [Per J. Modesto-San Pedro, *En Banc*].

[7] *Bangko Sentral ng Pilipinas v. Commissioner of Internal Revenue*, CTA *EB* Case No. 2732 (CTA Case No. 10097), July 19, 2024 [Per J. Ringpis-Liban, *En Banc*].