REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SEAN RAPHAEL G. SANTOS, *Petitioner,*	**CTA Case No. 12103**
	Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** and **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated:
	F:30 c.m.

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RESOLUTION

Before this Court is the Petition filed by Sean Raphael G. Santos assailing the denial of his application for compromise settlement.

The records show that petitioner received a Notice of Denial of his application for compromise settlement, dated December 15, 2023, on **May 2, 2025**. On June 2, 2025, he filed a request for reconsideration of said denial through a letter, which was subsequently denied by the Bureau of Internal Revenue (BIR) in a letter dated June 19, 2025. Petitioner received the BIR's denial of his request for reconsideration on **July 1, 2025**.

On **August 5, 2025**, petitioner filed the present Petition before this Court.

After due consideration, the Court finds that the Petition was filed beyond the reglementary period. Accordingly, it is dismissible for lack of jurisdiction.

It is a basic rule that the jurisdiction of a court may be questioned at any stage of the proceedings.[1] More importantly, it is the duty of the courts to first resolve the issue of jurisdiction before delving into other matters in the case, even if such issue is not raised by any of the parties.[2] Lack of jurisdiction is one of the recognized exceptions where a case may be dismissed *motu proprio* at any time, when it is evident from the pleadings or the evidence on record that such ground exists, even if it was not invoked in the answer or in a motion to dismiss.[3] The reason is that jurisdiction is conferred only by law, and the absence thereof affects the very authority of the court to take cognizance of and render judgment in a case.[4] Where the court has no jurisdiction over the nature of the action, dismissal is the only recourse.

Equally settled is the rule that jurisdiction over the nature of an action is determined by the allegations of the complaint or other initiatory pleading, and not by the defenses set forth in the answer.[5]

In *Philippine Journalists, Inc. v. Commissioner of Internal Revenue*,[6] the Supreme Court held that the jurisdiction of the Court of Tax Appeals (CTA) is not confined to cases involving decisions of the Commissioner of Internal Revenue (CIR) on matters of assessment or refund. Under Section 7 of Republic Act No. 1125, as amended, the CTA likewise has jurisdiction over "other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue."

In *Commissioner of Internal Revenue v. Pacific Hub Corporation*,[7] the Supreme Court further emphasized that:

> "Indeed, a plain reading of the provision yields the inevitable conclusion that the CTA has the power to review not only matters arising or incidental to tax assessments or refunds, but also to any case arising from the application of the provisions of the Tax Code or other tax laws that are administered by the BIR. In fact, the Court has affirmed the CTA's 'other matters' jurisdiction over cases involving: (a) the determination of whether the right of the CIR to collect the validly assessed tax has prescribed; (b) cases seeking the cancellation and withdrawal of a warrant of distraint and/or levy; (c) cases seeking a determination of the validity of waivers of the statute of limitations as

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[1] *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation (now TeaM Energy Corporation)*, G.R. No. 180434, January 20, 2016, 781 SCRA 371; *Republic v. Bantigue Point Development Corporation*, G.R. No. 162322, March 14, 2012, 668 SCRA 163, 164.

[2] *Bureau of Customs v. Devanadera*, G.R. No. 193253, September 8, 2015, 770 SCRA 24.

[3] Section 1, Rule 9 of the Rules of Court; *Heirs of Jose Fernando v. De Belen*, G.R. No. 186366, July 3, 2013, 700 SCRA 562; *Geonzon Vda. De Barrera v. Heirs of Vicente Legaspi*, G.R. No. 174346, September 12, 2008, 565 SCRA 192, 198.

[4] *Bernardo v. Heirs of Eusebio Villegas*, G.R. No. 183357, March 15, 2010, 615 SCRA 474-475; *Sales v. Barro*, G.R. No. 171678, December 10, 2008, 573 SCRA 464.

[5] *Penta Pacific Realty Corporation v. Ley Construction and Development Corporation*, G.R. No. 161589, November 24, 2014, 741 SCRA 440.

[6] G.R. No. 198146, August 8, 2017 ("*PSALM*").

[7] G.R. No. 252944. November 27, 2024.

> well as the proper availment of tax amnesty; and (d) **cases on the proper exercise of the CIR's power to compromise delinquent accounts and to grant an informer's reward.** *(Emphasis supplied)*

Under Section 11 of RA 1125, as amended, a party adversely affected by a decision, ruling, or inaction of the CIR may appeal to this Court within thirty (30) days from receipt of such decision or ruling, or from the expiration of the period fixed by law for action. Counting thirty (30) days from July 1, 2025, the date when petitioner received the denial of his request for reconsideration, he had until **July 31, 2025** within which to file his Petition for Review. However, records show that the Petition was filed only on **August 5, 2025**. Clearly, therefore, the Petition was filed out of time.

In his Petition, petitioner alleged the following in an attempt to establish the timeliness of his appeal:

> "Earlier due to the recent typhoon, the Commissioner of Internal Revenue extended all transactions for the month of July, 2025 to an additional five day grace period, thus undersigned Petitioner has until August 05, 2025 to file this Petition with the Court of Tax Appeals."

On this score, it suffices to state that the CIR has no authority to extend the prescriptive period for the filing of appeals before this Court.

Perfection of an appeal in the manner and within the period prescribed by law is not only mandatory but also jurisdictional.[8] Failure to perfect an appeal as required by the rules results in the loss of the right to appeal and prevents the appellate court from acquiring jurisdiction over the case.[9]

ACCORDINGLY, the present Petition for Review is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[8] *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation,* G.R. No. 167606, August 11, 2010, 628 SCRA 105; *China Banking Corporation v. City Treasurer of Manila*, G.R. No. 204117, July 1, 2015, 761 SCRA 238, 251; *Neypes v. Court of Appeals*, G.R. No. 141524, September 14, 2005, 469 SCRA 641.
[9] *Id.*

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice