

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

CHEMICO PHILIPPINES,
INC. Represented by HELEN
A. ROMUALDO,

Petitioner,

- versus -

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11955

Members:

MANAHAN, Chairperson,
REYES-FAJARDO, and
ANGELES, II.

Promulgated:

DEC 23 2025
11:20 am

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RESOLUTION

On May 8, 2025, petitioner filed a *Petition for Review (Very Urgent Prayer for Issuance of Temporary Restraining Order and/or Writ of Preliminary Injunction)*. In a Minute Resolution dated July 31, 2025, the Court, *inter alia*,¹ ordered petitioner to electronically file the same *Petition for Review* within twenty-four (24) hours from notice, in compliance with Court of Tax Appeals (CTA) En Banc Resolution No. 8-2024, as amended by CTA En Banc Resolution No. 1-2025. Otherwise, the same shall be deemed not submitted.

On August 18, 2025, Records Verification reveals that as of said date, petitioner failed to comply with the Court's directive per Minute Resolution dated July 31, 2025.

¹ Additionally, the Court also ordered petitioner to submit the following, within ten (10) days from notice: 1) List of Documentary Exhibits; and 2) List of its witnesses and summary of their testimonies.

Meanwhile, on September 3, 2025, petitioner filed via registered mail a *Manifestation* dated August 28, 2025 with attached List of Documentary Exhibits.²

Section 2, paragraph 2 of CTA En Banc Resolution No. 8-2024³ expressly requires that:

2. Manner of transmittal - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

...

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for En Banc cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. **The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; otherwise, the pleading or court submission shall be deemed as not filed.**⁴

Here, petitioner still failed to transmit the PDF copy of the *Petition for Review* despite the Court's order to do so and reminder to strictly comply with En Banc Resolution No. 8-2024, as amended by En Banc Resolution No. 1-2025, per Minute Resolution dated July 31, 2025. Petitioner proffered no explanation for its non-compliance. Consequently, the *Petition for Review* is deemed not filed for petitioner's failure to comply with the mandatory requirement under CTA En Banc Resolution No. 8-2024.

Procedural rules are not to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party. Adjective law is important in insuring the effective enforcement of substantive rights through the orderly and speedy administration of justice.⁵

WHEREFORE, in view of the foregoing, the *Petition for Review* is deemed not filed.

SO ORDERED.

² Posted on Sept.3,2025. No copy furnished. 1 copy only.

³ Took effect on September 1, 2024.

⁴ Emphasis supplied.

⁵ *Malixi v. Baltazar*, G.R. No. 208224, November 22, 2017


CATHERINE T. MANAHAN
Associate Justice


MARIAN IV F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice