REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

__EN BANC__

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

CHERIE MARIE T. CHAN,
Respondent.

CTA EB NO. 3139
(CTA Case No. 10640)

Present:

RINGPIS-LIBAN, *P.J.*,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
MAY 07 2026 1:18

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RESOLUTION

For resolution is petitioner's **Motion for Reconsideration (Re: Resolution dated 10 September 2025)** filed on September 29, 2025,[1] with respondent's **Comment/Opposition (To Petitioner's Motion for Reconsideration (Re: Resolution dated 10 September 2025)** filed *via* registered mail on October 24, 2025, received by the Court on November 19, 2025.[2]

To recall, on September 10, 2025, the Court promulgated a Resolution dismissing the *Petition for Review* filed by petitioner on May 21, 2025 for being filed out of time.[3] The dispositive portion of the assailed Resolution reads as follows:

> **WHEREFORE**, the instant **Petition for Review** is **DISMISSED** for being filed out of time.
>
> **SO ORDERED.**

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[1] *Rollo* pp. 76 to 87.
[2] *Id.* at 99 to 101.
[3] *Id.* at 69 to 72.

In his *Motion*, petitioner prays for the Court to reverse the assailed Resolution, render a new one denying respondent's original *Petition for Review* for lack of merit, and uphold the assessments issued by petitioner in *toto*.

Petitioner contends that its *Petition for Review* was timely filed before the Court *En Banc*. He argues that the period to file the *Petition for Review* or the *Motion for Extension of Time to File Petition for Review* should be reckoned not from petitioner's or the Office of the Solicitor General's (OSG's) receipt of the Resolution dated April 7, 2025 *via* electronic mail, but from petitioner's receipt of the hard copy of the assailed Resolution. He invokes Section 13, Rule 13 of the Rules of Court, which requires service of Resolutions only through personal service or registered mail. He maintains that neither the Supreme Court Resolutions, Rules of the Court of Tax Appeals (CTA), nor CTA *En Banc* Resolutions authorize service of judgments, final orders or resolutions by electronic mail. He opines that only Supreme Court Resolution A.M. No. 19-10-20-SC allows electronic service of judgments, final orders, or resolutions, but solely for civil cases in the first and second level courts.

Petitioner further argues that the counsel for the Bureau of Internal Revenue (BIR), representing the Commissioner of Internal Revenue (CIR) before the CTA, is the Litigation Division or Legal Division of the BIR per Memorandum of Agreement between the OSG and BIR. Thus, the reglementary period to file a Motion for Extension should be computed from petitioner's receipt of the Resolution dated April 7, 2025 through personal service on April 22, 2025. Petitioner argues that the mandatory appearance of the OSG as counsel for government agencies applies only to cases appealed to the Supreme Court.

Petitioner emphasizes that the OSG is not the counsel on record, has never entered its appearance, and has not signed any consent form to receive notices from the Court through electronic mail. Hence, petitioner contends the period to appeal should be reckoned from petitioner's receipt through personal service of the hard copy of the Resolution dated April 7, 2022.

Respondent counters that petitioner has repeatedly received orders, resolutions, and notices from the CTA by email without objection which amounts to implied consent to electronic service under the doctrine of estoppel. Respondent argues that having availed of this mode of service throughout the proceedings, petitioner cannot now selectively reject it merely because it no longer serves his convenience. Respondent adds that it is undisputed that petitioner and the OSG received the Resolution dated April 7, 2025 by email on April 15, 2025. From that moment, petitioner had actual knowledge of this Court's ruling and was fully capable of taking the appropriate action within 15 days from receipt.

Respondent contends that the email copy received by petitioner constitutes actual notice sufficient to trigger the running of the 15-day period. Requiring receipt of a hard copy would result in absurdity and will effectively suspend the non-extendible, mandatory and jurisdictional period prescribed in Section 3 (b) of the Revised Rules of the CTA (RRCTA).

Finally, respondent argues that there is no showing that the Resolution received by email differs from the hard copy that would prevent petitioner from taking the appropriate action. It further argues that due process does not demand receipt of multiple copies of the same Resolution.

We resolve.

Section 10, Rule 9 of the RRCTA[4] provides that government officials sued in their official capacity shall be represented by the Solicitor General, who may deputize the legal officers of the BIR to appear before the CTA. The BIR legal officers shall remain at all times under the direct control and supervision of the Solicitor General. The petition must thus state that the BIR Special Prosecutors were deputized by the OSG to represent the petitioner and the MOA between the BIR and the OSG, signed on March 17, 2010, providing, among others, for the OSG's deputization of BIR handling lawyers, must be attached thereto.

In *Claudine Monette Baldovino-Torres vs. Jasper A. Torres and the Republic of the Philippines*,[5] the Supreme Court clarified that the proper basis for computing the reglementary period to file an appeal is service on the OSG. It emphasized that the OSG continues to be the principal counsel and that the lawyer deputized by the OSG is considered as a mere representative of the latter, *viz.*:

> In the case of National Power Corporation v. National Labor Relations Commission (NAPOCOR), the Court held that **the proper basis**

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[4] Section 10, Rule 9, Revised Rules of the CTA.

SEC. 10. *Solicitor General as counsel for the People and government officials sued in their official capacity.* – The Solicitor General shall represent the People of the Philippines and government officials sued in their official capacity in all cases brought to the Court in the exercise of its appellate jurisdiction. The former may deputize the legal officers of the Bureau of Internal Revenue in cases brought under the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, or the legal officers of the Bureau of Customs in cases brough under the Tariff and Customs code of the Philippines or other laws enforced by the Bureau of Customs, to appear in behalf of the officials of said agencies sued in their official capacity: *Provided, however*, such duly deputized legal officers shall remain at all times under the direct control and supervision of the Solicitor General.

[5] G.R. No. 248675, July 20, 2022.

> **for computing the reglementary period to file an appeal and in determining whether a decision had attained finality is service on the OSG**. In holding so, **the Court emphasized that the lawyer deputized by the OSG is considered as a mere representative of the latter who retains supervision and control over the deputized lawyer**. As a consequence, copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter.
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> The NAPOCOR case was cited in the subsequent case of Commissioner of Customs v. Court of Tax Appeals, where it was reiterated that although the OSG may have deputized the lawyers in a government agency represented by it, **the OSG continues to be the principal counsel and, therefore, service on it of legal processes, and not that on the deputized lawyers, is decisive.** (*Emphasis supplied*)

Based on the foregoing rules and jurisprudence, it is the service to the OSG that is controlling. Counting 15 days from the OSG's receipt of the assailed Resolution on April 15, 2025, petitioner had until April 30, 2025 to file his *Petition for Review* with the Court *En Banc*. Consequently, the *Motion for Extension of Time to File Petition for Review*[6] filed on May 6, 2025, was filed beyond the reglementary period.

After a careful evaluation of the parties' arguments, however, the Court finds merit in petitioner's *Motion*.

Records show that the Resolution dated April 7, 2025, which denied petitioner's *Motion for Reconsideration* of the Decision dated July 26, 2024, was served to the OSG only through electronic mail on April 15, 2025.[7] Section 13, Rule 13 of the Rules of Court,[8] however, expressly requires that judgments, final orders or resolutions be served either personally or by registered mail.

The Court further finds that Section 11, Rule 13-A of the Rules of Court or the Interim Rule on the Electronic Filing and Service of Pleadings, Judgments, and other Papers in Civil Case[9], which mandates electronic service of judgments, final orders, or resolutions by emailing digital copies to the email addresses of record of the parties and their counsels, inapplicable to the

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6 *Rollo*, pp. 1 to 4.

7 Notice of Resolution dated April 10, 2025, *Rollo*, p. 62; and, Certification from the OSG dated September 23, 2025, *Rollo*, p. 90.

8 Section 13. Service of Judgments, Final Orders or Resolutions. — Judgments, final orders, or resolutions shall be served either personally or by registered mail. Upon ex parte motion of any party in the case, a copy of the judgment, final order, or resolution may be delivered by accredited courier at the expense of such party. When a party summoned by publication has failed to appear in the action, judgments, final orders or resolutions against him or her shall be served upon him or her also by means of publication at the expense of the prevailing party.

9 A.M. No. 19-10-20-SC.

present case, as it pertains only to civil cases before the first- and second-level courts.[10]

Accordingly, it is the personal service of the Resolution dated April 7, 2025 upon petitioner on **April 22, 2025** that should be the reckoning point for the prescriptive period.

Counting 15 days from such personal service, petitioner had until May 7, 2025, within which to file his *Petition for Review*. The *Motion for Extension of Time to File Petition for Review* filed on May 6, 2025 was therefore filed on time. Consequently, the *Petition for Review* filed within the extended period was likewise seasonably filed.

The Court notes, however, that proof of authorization of deputization issued by the OSG in favor of the BIR Special Counsels pursuant to Section 10, Rule 9 of the RRCTA, is lacking in this case. The Court shall, thus, require petitioner to submit the authorization or deputation issued by the OSG.

ACCORDINGLY, petitioner's **Motion for Reconsideration (Re: Resolution dated 10 September 2025)** dated September 24, 2025 is **GRANTED.** The Resolution dated September 10, 2025 dismissing the *Petition for Review* filed on May 21, 2025 for being filed out of time is **SET ASIDE**.

Petitioner is **GIVEN** five days from notice to submit its authority or deputization order from the OSG.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

With Concurring Opinion
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[10] SECTION 1. Coverage. - This Rule shall govern the electronic filing of all pleadings, motions, and other papers as well as their service, except those for which a different mode of service is prescribed. This Rule shall be applicable exclusively in civil cases before the first- and second level courts, with no suppletory effect on other types of cases.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

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ANGELES, ***JJ.***

Promulgated:
MAY 07 2026 1:18 pm

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CONCURRING OPINION

BACORRO-VILLENA, J.:

I concur with the *ponencia* in reconsidering the Resolution dated 10 September 2025 (**assailed Resolution**), which dismissed the present *Petition for Review* filed by petitioner Commissioner of Internal Revenue (**petitioner/ CIR**) for being filed out of time.

I am not unaware of my concurrence in the assailed Resolution, which justified the dismissal of the petition on the ground that the fifteen (15)-day period to appeal to the Court *En Banc* under Section 3(b)[1], Rule 8[2] of the Revised Rules of the Court of Tax Appeals (**RRCTA**) should be counted from

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1 SECTION 3. *Who May Appeal; Period to File Petition.* — ...

...

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned decision or resolution**. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. (Emphasis supplied)

2 *Procedure in Civil Cases.*

petitioner's receipt of the Third Division's Resolution dated 07 April 2025,[3] served *via* electronic mail (**email**) on **15 April 2025**[4] (and not from the date of receipt through personal service on 22 April 2025). The legal basis for such reckoning is Section 11,[5] Rule 13-A of the Rules of Civil Procedure (**RCP**), as amended,[6] also known as the "Interim Rule on the Electronic Filing and Service of Pleadings Judgment, and Other Papers in Civil Cases" (**Interim Rule**), which took effect on 01 December 2024.

However, upon re-examining the applicable rules of procedure, I respectfully submit that the aforesaid provision under the Interim Rule cannot yet serve as a legal basis for reckoning the appeal period from service by email. The Interim Rule has not been formally adopted by the Court *En Banc*; hence, it cannot produce binding procedural effects at this stage.

Section 13, Rule 13 of the RCP, as amended, states —

> ...
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> **Section 13**. *Service of Judgments, Final Orders or Resolutions.* — **Judgments, final orders, or resolutions shall be served either personally or by registered mail**. Upon *ex parte* motion of any party in the case, a copy of the judgment, final order, or resolution may be delivered by accredited courier at the expense of such party. When a party summoned by publication has failed to appear in the action, judgments, final orders or resolutions against him or her shall be served upon him or her also by means of publication at the expense of the prevailing party.[7]
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> ...

The RCP, as amended, expressly provides that courts serve judgments, final orders, and resolutions either personally or by registered mail. Although Section 11 of the Interim Rule allows service of judgments, final orders or resolutions through email, this provision applies exclusively to civil cases before the first- and second-level courts and does not operate suppletorily to other types of cases.[8] It bears emphasis that the Court of Tax Appeals (**CTA**)

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[3] *Rollo*, pp. 64-66.

[4] See Notice of Resolution dated 10 April 2025 and Email Transmittal dated 15 April 2025, id., pp. 62 and 63, respectively.

[5] **SEC. 11**. *Service of Judgments, Final Orders, or Resolutions.* - Judgments, final orders, or resolutions shall be served electronically by emailing digital copies to the email addresses of record of the parties and their counsels[.]

[6] A.M. No. 19-10-20-SC (Re: 2019 Proposed Amendments to the 1997 Rules of Civil Procedure).

[7] Emphasis supplied and in the original text and italics in the original text.

[8] **SEC. 1**. *Coverage*. - This Rule shall govern the electronic filing of all pleadings, motions, and other papers as well as their service, except those for which a different mode of service is prescribed. This rule shall be applicable exclusively in civil cases before the first- and second level courts, with no suppletory effect on other types of cases.

has not formally adopted electronic service as a mode of serving judgments, final orders, or resolutions. In the absence of a corresponding *En Banc* resolution authorizing such mode of service, the CTA remains bound by the traditional modes prescribed under the RCP, as amended — namely, personal service or service by registered mail.

Accordingly, service of the Resolution dated 07 April 2025 *via* email cannot be considered a complete and effective service for purposes of reckoning the reglementary period. The period to file the appropriate pleading cannot commence from such electronic transmission; thus, any computation anchored thereon lacks legal basis.

Records confirm that the Resolution dated 07 April 2025 was personally served upon the Office of the Solicitor General (**OSG**) on 22 April 2025. Counting 15 days therefrom, petitioner had until 07 May 2025, within which to file a *Petition for Review*. The *Motion for Extension of Time to File Petition for Review* was thus timely filed on 06 May 2025.

Since the Court *En Banc* granted petitioner until 22 May 2025 within which to file a *Petition for Review*, the present *Petition for Review* was thus timely filed on 21 May 2025.

To ensure compliance with the prescribed modes of service under the RCP, as amended, and pending adoption of the Interim Rule by the Court *En Banc*, the reckoning of the appeal period should begin from receipt of the hard copy of the Resolution dated 07 April 2025 served upon the OSG through personal service or by registered mail. Only upon such valid service does the reglementary period commence.

All told, I vote to grant petitioner's "Motion for Reconsideration (Re: Resolution dated 10 September 2025)," set aside the Resolution dated 10 September 2025, and grant petitioner a period of five (5) days from notice to submit proof of deputization by the OSG.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice