REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

MY SOLID TECHNOLOGIES AND DEVICES CORPORATION, Petitioner,	**CTA CASE NO. 10598**
	Members: **RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: 4:22 pm

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RESOLUTION

For the Court's resolution is respondent's *Motion for Reconsideration (Re: Decision dated May 15, 2025)*, filed via registered mail on Jun 11, 2025, with petitioner's *Comment (Re: Motion for Reconsideration dated June 11, 2025)*, filed on July 14, 2025.

The Motion assails this Court's May 15, 2025 Decision. Respondent argues that:

(1) The Court should not have allowed petitioner to file the instant Petition on the next working day after the lapse of the 30-day period, which is set by law;

(2) Initiatory pleadings cannot be filed via email, as petitioner did here;

(3) Petitioner lost its right to appeal the assessment when it failed to file all documents in support of its administrative protest within 60 days from the filing of said protest; and

(4) Respondent did, in fact, consider petitioner's arguments against the assessment.

The Motion lacks merit.

First, assuming *arguendo* that the "next working day" provision of the *Administrative Code of 1987* does not apply here, the same provision from the *Rules of Court* does. Rules of procedure are established to *implement* laws. As such, even when they provide allowances, such as the "next working day" provision not explicitly provided in law, they do not contradict the latter. As history has shown, the 30-day period as provided by the *National Internal Revenue Code of 1997, as amended*, is open to ambiguity. It does not precisely show how to count the 30 days, a topic that has produced much disagreement in the past. As such, the "next working day" provision and similar implement the prescriptive period by clarifying its details. This does not contradict or depart from the law. It merely shows *how* to put the law into practice.

In any event, no less than the Supreme Court has considered the "next working day" construction of prescriptive periods as applicable to Petitions for Review filed before the Court of Tax Appeals, as in *Mindanao II Geothermal Partnership v. Commissioner of Internal Revenue*[1] and *Mindanao I Geothermal Partnership v. Commissioner of Internal Revenue*.[2] As such, We must reject respondent's first argument.

Second, considering that petitioner filed the hardcopy of its Petition for Review a mere day after sending it via email, We consider it to have substantially complied with the 30-day period and deem the Petition to have been filed on July 26, 2021.

Third, a failure to submit all supporting documents within the 60-day period might render an assessment final but *not* necessarily final *and executory*. A distinction between the two must be made: *Section 3.1.4 of Revenue Regulations* ("*RR*") *No. 12-99, as amended by RR 18-13*, includes a definition of the statement "the assessment shall become final" in relation to a failure to submit supporting documents on time. Said definition does not include the assessment becoming "final *and executory*" or the barring of a taxpayer from judicially protesting the assessment. Respondent's third argument thus fails as well.

Fourth, the issue that led to Our voiding of the assessment was respondent's failure to address the petitioner's arguments in the Formal Letter of Demand ("FLD"). What *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc.* requires is that respondent *explicitly communicate* the reasons for his decision *in writing* to the taxpayer. That respondent allegedly considered the arguments is of no moment. It is not even relevant when respondent is correct to reject the taxpayer's arguments. So long as the reasons for such rejection are not *communicated in writing* in the FLD, respondent failed to properly *inform* the taxpayer of the assessment's factual and legal bases, rendering the assessment void.

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1 G.R. Nos. 193301 & 194637, March 11, 2013.
2 G.R. No. 197519, November 8, 2017.

We thus see no reason to disturb Our ruling.

ACCORDINGLY, petitioner's *Motion for Reconsideration (Re: Decision dated May 15, 2025)* is hereby **DENIED** for lack of merit. The Decision, dated May 15, 2025, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice