**REPUBLIC OF THE PHILIPPINES**
***Court of Tax Appeals***
**QUEZON CITY**

***Third Division***

**BRALEMAN CORPORATION** as owner M/T "Braleman 1" Vessel,
Petitioner,

-versus-

**OFFICE OF THE COMMISSIONER OF THE BUREAU OF CUSTOMS (BOC),**
Respondent.

**CTA CASE NO. 12283**

Members:
**MODESTO-SAN PEDRO,** *Chairperson, and*
**FERRER-FLORES,** *JJ.*

Promulgated:

FEB 05 2026
4:00 p.m.

x ------------------------------------------------------------------------------------------------ x

# RESOLUTION

Before the Court are petitioner's (1) *Motion for Extension of Time to File Petition for Review*, filed via licensed courier on November 19, 2025; and (2) *Manifestation with Motion to Admit Petition for Review*, filed via licensed courier on December 12, 2025. In the Petition for Review attached to the latter, petitioner assails respondent's Resolution, dated May 15, 2025, which denied petitioner's protests to the seizure and detention of its vessel.

Allegedly, petitioner received the assailed Resolution on October 20, 2025, giving it until November 19, 2025, within which to file a Petition for Review before this Court. It instead filed the instant Motion for Extension, claiming that (1) an error occurred in the Judiciary E-Payment System ("JEPS"); and (2) it did not have enough time to secure a computation of taxes and duties from respondent, both of which prevented it from paying the proper filing fees and filing its Petition on time.

Petitioner later filed the instant Manifestation with Motion, together with the attached Petition for Review.

The Motions must be denied.

As cited by petitioner itself, *Rule 8, Section 3(a) of the Revised Rules of Court, as amended* ("*RRCTA*"), gives litigants 30 days from receipt of an adverse ruling by the Commissioner of Customs, among others, within which to file a Petition for Review:

> SEC. 3. Who may appeal; period to file petition. —
>
> (a) *A party adversely affected* by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or *by a decision or ruling of the Commissioner of Customs*, Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction *may appeal to the Court by petition for review* ***filed within thirty days after receipt of a copy of such decision or ruling***, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes.
> (Italics and emphasis supplied.)

Notably, the above does not contain any provision allowing the 30-day period to be extended. This is in contrast with *Section 3(b)* of the same Rule, which explicitly allows the grant of an additional 15 days to the provided prescriptive period.

Considering that the relevant Rule does not mention extensions to the prescriptive period, it must be interpreted as *not* allowing such extensions. The instant Motion for Extension must thus be denied. This is true of the Motion to Admit as well, as the latter was based on the presumption of the former's validity. As the prescriptive period has passed, the Court can no longer gain jurisdiction over the case. We would have no authority to act on the Petition other than to dismiss it. With the passing of the prescriptive period, then, the Court cannot admit the attached Petition for Review.

**ACCORDINGLY**, petitioner's *Motion for Extension of Time to File Petition for Review*, filed via licensed courier on November 19, 2025, and *Manifestation with Motion to Admit Petition for Review*, filed via licensed courier on December 12, 2025, are both hereby **DENIED**. Consequently, the Petition for Review attached to the Motion to Admit is **DENIED** admission.

**SO ORDERED.**

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice

**CORAZON G. FERRER-FLORES**
Associate Justice