REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

PLANEX T&M, INC.
Petitioner,

- *versus* -

BUREAU OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11833

Members:

REYES-FAJARDO,
Chairperson, and
ANGELES, JJ.

Promulgated:

MAR 2 6 2026
11:08 a.m.

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RESOLUTION

Before this Court are the following:

1. Petitioner's *Motion for Reconsideration (Of the Resolution Dated 15 October 2025)* posted on November 4, 2025 and electronically filed on even date; and

2. Respondent's *Opposition [Re: Motion for Reconsideration (Of the Resolution dated 15 October 2025)]* personally filed on January 13, 2026 and electronically filed on January 15, 2026.

To recall, on March 27, 2025, petitioner filed a *Motion for Extension of Time to File Petition for Review,* seeking an additional fifteen (15) days from March 27, 2025, or until April 10, 2025, within which to file its *Petition for Review*. Petitioner subsequently posted its *Petition for Review* on April 11, 2025.

Petitioner alleged that on February 25, 2025, it received a copy of the Decision of the Office of the Commissioner of Internal Revenue (CIR) on its Request for Reconsideration, finding it liable for deficiency taxes for the fiscal year 2019. Thus, petitioner claimed that it had until March 27, 2025 within which to file a *Petition for Review* with this Court.

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In the Resolution dated October 15, 2025, the Court denied the *Petition for Review* for being belatedly filed due to petitioner's failure to electronically file its *Motion for Extension of Time* and its *Petition for Review*, as shown in the Records Verification Reports dated April 7, 2025 and April 28, 2025.

In its *Motion for Reconsideration*, petitioner claims that it electronically filed its *Motion for Extension of Time* within twenty-four (24) hours from the filing of the paper copies. Petitioner likewise argues that it electronically filed its *Petition for Review* within twenty-four (24) hours from the posting of the paper copies but that the same was belatedly processed and received by the Court due to the large volume of attachments. It thus contends that the minimal delay was attributable to factors beyond counsel's control and that the dismissal based on purely technical grounds frustrates substantial justice in a tax case imbued with public interest.

In respondent's *Opposition*, he maintains that the Court did not err in denying petitioner's *Petition for Review* for having been filed out of time. Respondent further argues that even assuming the failure to electronically file the *Motion for Extension of Time* may be excused, the *Petition for Review* was nonetheless filed beyond the reglementary period, and the failure to appeal the CIR's decision within thirty (30) days from receipt thereof to this Court rendered the assessment final, executory, and demandable.

At the outset, the Court notes that respondent failed to electronically file his *Opposition* within twenty-four (24) hours from the filing of the paper copies. Pursuant to Court of Tax Appeals (CTA) *En Banc* Resolutions Nos. 8-2024 and 1-2025, respondent's *Opposition [Re: Motion for Reconsideration (Of the Resolution dated 15 October 2025)]* is deemed not filed.

The Court denies petitioner's *Motion for Reconsideration*.

While petitioner was able to establish that it electronically filed its *Motion for Extension of Time* within twenty-four (24) hours from the filing of the paper copies, the *Petition for Review* still remains belatedly filed.

Section 228 of the National Internal Revenue Code of 1997 (Tax Code), as amended, provides that:

> SEC. 228. Protesting of Assessment. - When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings:
>
> xxx xxx xxx
>
> If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, **the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable**. (Emphasis supplied)

In addition, Section 3.1.4 of Revenue Regulations (R.R.) No. 12-99, as amended, is explicit that the failure to appeal the CIR's decision to the CTA within thirty (30) days from receipt thereof renders the assessment final, executory, and demandable, thus:

> 3.1.4 Disputed Assessment.
>
> xxx xxx xxx
>
> If the protest is denied, in whole or in part, by the Commissioner's duly authorized representative, the taxpayer may either: (i) appeal to the Court of Tax Appeals (CTA) within thirty (30) days from date of receipt of the said decision; or (ii) elevate his protest through request for reconsideration to the Commissioner within thirty (30) days from date of receipt of the said decision. No request for reinvestigation shall be allowed in administrative appeal and only issues raised in the decision of the Commissioner's duly authorized representative shall be entertained by the Commissioner.
>
> If the protest is not acted upon by the Commissioner's duly authorized representative within one hundred eighty (180) days counted from the date of filing of the protest in case of a request reconsideration; or from date of submission by the taxpayer of the required documents within sixty (60) days from the date of filing of the protest in case of a request for reinvestigation, the taxpayer may either: (i) appeal to the CTA within thirty (30) days after the expiration of the one hundred eighty (180)-day period; or (ii) await the final decision of the Commissioner's duly authorized representative on the disputed assessment.
>
> **If the protest or administrative appeal, as the case may be, is denied, in whole or in part, by the Commissioner, the taxpayer may appeal to the CTA within thirty (30) days from date of receipt of the said decision. Otherwise, the assessment shall become final, executory and demandable**. A motion for reconsideration of the Commissioner's denial of the protest or administrative appeal, as the case may be, shall not toll the thirty (30)-day period to appeal to the CTA. xxx (Emphasis supplied)

It bears emphasis that Section 7(a)(1) of Republic Act (R.A.) No. 1125, as amended, provides:

> SEC. 7. Jurisdiction. — The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1) **Decisions of the Commissioner of Internal Revenue** in cases involving **disputed assessments**, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue; (Emphasis supplied)

Based on the foregoing, the CTA has jurisdiction only over disputed assessments, and not over assessments that have already become final, executory, and demandable. Jurisdiction over a subject matter is conferred by the Constitution or the law, and rules of procedure yield to substantive law. Otherwise stated, jurisdiction must exist as a matter of law. Only a statute can confer jurisdiction on courts and administrative agencies.[1]

In the present case, petitioner admits that it received the CIR's decision denying its request for reconsideration on February 25, 2025. Thus, counting thirty (30) days therefrom, petitioner had until March 27, 2025 within which to file its *Petition for Review*. However, petitioner filed a *Motion for Extension of Time* instead of filing a *Petition for Review*.

It bears reiterating that Section 11 of RA No. 1125, as amended, provides that an appeal to this Court is made by filing a petition for review. Clearly, a *Motion for Extension of Time* is not a petition for review. Since no petition for review was filed on March 27, 2025, the assessment became final, executory, and demandable. In other words, there was no longer a disputed assessment over which this Court could exercise jurisdiction.

Accordingly, the Court did not acquire jurisdiction over the subject matter of the case.

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[1] *Fernandez v. Fulgueras*, G.R. No. 178575, June 29, 2010.

WHEREFORE, in view of the foregoing, petitioner's *Motion for Reconsideration (Of the Resolution Dated 15 October 2025)* is **DENIED.**

Moreover, respondent's *Opposition [Re: Motion for Reconsideration (Of the Resolution dated 15 October 2025)]* is **DEEMED NOT FILED.**

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice