REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SPECIAL SECOND DIVISION

GLOBAL ENERGY SUPPLY CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. **10501**

Members:

BACORRO-VILLENA, *Acting Chairperson,* *and*
CUI-DAVID, ***JJ.***

Promulgated:

x - x

1:08 pm.

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Petition for Relief from Judgment" filed personally on 06 August 2025 and *via* email on 07 August 2025, with petitioner Global Energy Supply Corporation's (**petitioner**'s) "Comment [To Respondent's Petition for Relief from Judgment filed on August 6, 2025]" (**Comment**) filed personally and *via* email on 20 October 2025.

In the said petition, respondent seeks to be relieved from the effects of the Entry of Judgment dated 02 January 2025, issued in relation to the Court's Decision dated 03 May 2024 (**03 May 2024 Decision**). According to respondent, he or she had valid reasons for failing to file a Petition for Review before the Court *En Banc*. Respondent points to an incumbent Legal Assistant, whom supposedly failed to notify the undersigned of the Resolution dated 15 November 2024, which denied the parties' respective Motions for Partial Reconsideration (**MPRs**).

For respondent, such negligence should not be attributed to respondent's counsel.

Additionally, respondent interposes that he or she has meritorious defenses as to petitioner's claim for refund (the subject of the 03 May 2024 Decision), proffering arguments anew, akin to a second Motion for Reconsideration.

In its Comment, petitioner points out that: (1) the instant Petition is time-barred; (2) respondent's failure to file a Petition for Review before the Court *En Banc* was not attended by mistake or excusable negligence to the extent that would warrant relief from judgment; and (3) the grounds that respondent cited merely rehash the same arguments from his or her Answer, Memorandum, and MPR.

We resolve.

In *Juliet Vitug Madarang, et al. v. Spouses Jesus D. Morales and Carolina N. Morales,*[1] the Supreme Court ruled that the petition may be dismissed outright if the *double period* required under Section 3,[2] Rule 38 of the Rules of Court is not complied with, *viz*:

> ...
>
> A petition for relief from judgment is an equitable relief granted only under exceptional circumstances. To set aside a judgment through a petition for relief, **parties must file the petition within 60 days from notice of the judgment and within six (6) months after the judgment or final order was entered; otherwise, <u>the petition shall be dismissed outright</u>.**
>
> ...
>
> **<u>The double period required under Section 3, Rule 38 is jurisdictional and should be strictly complied with.</u> A petition for relief from judgment filed beyond the reglementary period is dismissed outright. This is because a petition for relief from**

---

[1] G.R. No. 199283, 09 June 2014; Citations omitted; emphasis and underscoring supplied.

[2] **Sec. 3.** *Time for filing petition; contents and verification.* — A petition provided for in either of the preceding sections of this Rule must be verified, filed within sixty (60) days after the petitioner learns of the judgment, final order, or other proceeding to be set aside, and not more than six (6) months after such judgment or final order was entered, or such proceeding was taken, and must be accompanied with affidavits showing the fraud, accident, mistake, or excusable negligence relied upon, and the facts constituting the petitioner's good and substantial cause of action or defense, as the case may be.

> **judgment is an exception to the public policy of immutability of final judgments.**
>
> ...
>
> Thus, the decision became final 15 days after January 29, 2010, or on February 13, 2010. Petitioners had six (6) months from February 13, 2010, or until August 12, 2010, to file a petition for relief from judgment.
>
> Since petitioners filed their petition for relief from judgment on September 24, 2010, the petition for relief from judgment was filed beyond six (6) months from finality of judgment. The trial court should have denied the petition for relief from judgment on this ground.
>
> ...

In relation to the foregoing, in respondent's allegations about the timeliness of his or her Petition for Relief from Judgment, We find that respondent fails to meet the jurisdictional 'double periods'.

As to the *first period*, respondent reckons the sixty (60)-day period (within which to file a petition) from **04 June 2025**, or upon receiving the Resolution dated 28 May 2025. The said Resolution called for the issuance of an Entry of Judgment:

> ...
>
> Records show that neither parties here have appealed to the Court of Tax Appeals (CTA) *En Banc* or with the Supreme Court within the prescribed period, thus rendering our Decision dated May 3, 2024 final and executory. ACCORDINGLY, let Entry of Judgment be issued in this case, and the Clerk of Court shall forthwith enter the Decision dated May 3, 2024 in the Book of Entries of Judgments pursuant to Section 6, Rule 14, Revised Rules of the CTA.
>
> **SO ORDERED.**[3]
>
> ...

As to the *second period*, respondent tacks the six (6)-month period from **14 July 2025**, or upon his or her receipt of the Court's notice of the issuance of the Entry of Judgment for the present case, as issued by the Clerk of Court on 19 June 2025:

---

[3] Emphasis in the original text.

...

Sir/Madam:

For your information and guidance, we are sending you herewith a copy of the ENTRY OF JUDGMENT made in the above-entitled case.

Please acknowledge receipt hereof.

June 19, 2025, Quezon City.[4]

...

Respondent is mistaken.

Respondent appears to have misconstrued the reglementary periods provided under Section 3, Rule 38 of the Rules of Court.

To briefly clarify, the *first period* is counted sixty (60) days after the petitioner learns of the judgment, final order, or other proceeding to be set aside. The Court's Resolution dated 28 May 2025 (that instructed the issuance of an Entry of Judgment) is *not* the judgment of final order contemplated for a Petition for Relief of Judgment.

On 18 December 2024,[5] respondent received the earlier Resolution dated **15 November 2024**, which denied the parties' MPRs. Thus, as to the *first period*, counting 60 days therefrom, respondent would have had until **<u>16 February 2025</u>** to file a Petition for Relief from Judgment.

For the *second period* that must be met, respondent counted the same from notice of the Court's issuance of an Entry of Judgment. Contrary to respondent's contentions, the said period is to be reckoned from the Decision's actual entry.

The records show that the 03 May 2024 Decision was entered on **02 January 2025**. Accordingly, petitioner would have six (6) months therefrom, or until **<u>02 July 2025</u>**, within which to file a petition. Respondent filed the instant Petition for Relief only on **<u>06 August 2025</u>**, far beyond the lapse of both the *first* and *second periods*. Thus, pursuant to the above-mentioned case, the Court is constrained to dismiss the

---

4 Emphasis in the original text.

5 See Notice of Resolution, Division Docket, Volume II, p. 609.

instant petition outright for failing to comply with the double period required under Section 3, Rule 38 of the Rules of Court.

WHEREFORE, respondent Commissioner of Internal Revenue's Petition for Relief from Judgment filed on 06 August 2025 is hereby **DISMISSED** for being filed out of time.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice