REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

LICA MANAGEMENT, INC., Petitioner,	**CTA CASE NO. 11898**
- versus -	**Members:**
	MANAHAN, ***Chairperson,*** **REYES-FAJARDO, and ANGELES, JJ.**
COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** AUG 07 2025 9:30 a.m.

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RESOLUTION

On May 2, 2025, petitioner filed a *Motion for Additional Time [To File Petition for Review under Rule 4 Section 3(a) (1) of the Revised Rules of the Court of Tax Appeals with Urgent Application for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary Injunction]* dated April 30, 2025. The same was electronically filed on the same date at 7:34 p.m.[1]

In the said Motion, petitioner requests an additional period of thirty (30) days from May 4, 2025, or until June 3, 2025, within which to file its Petition for Review. Petitioner's counsel manifests that he needs additional time to review the records requested from Revenue Region No. 8-A-Makati City, copies of which, as well as the certified true copy of the Assailed Decision and the Final Decision on Disputed Assessment ("FDDA"), are still pending with Revenue Region No. 8-A-Makati City as of date of filing.

Petitioner submits that it received the FDDA from the Commissioner of Internal Revenue ("CIR") on April 4, 2025 finding it liable for deficiency value-added tax, inclusive of interest

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1 Considered electronically filed the next day pursuant to CTA En Banc Resolution No-. 8-2024

and surcharge, in the total amount of ₱63,492,139.07, for taxable year 2018. It goes on to state that it had until May 4, 2025 within which to file an appeal via a Petition for Review with the Court.

RULING OF THE COURT

We deny the motion.

Section 228 of the 1997 National Internal Revenue Code (NIRC), as amended, pertinently provides as follows:

> Section 228. Protesting of Assessment. - xxx
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> xxx xxx xxx
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> Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final. 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.**[2]

In relation thereto, Section 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282, provides as follows:

> Section 11. Who May Appeal; Mode of Appeal; Effect of Appeal. - Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a) (2) herein.
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> ...[3]

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2 Emphasis supplied.
3 Emphasis supplied.

Further, Section 3(a) of Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA) is quoted as follows:

Rule 8
Procedure in Civil Cases

Section 3. Who may appeal; period to file petitions. -

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, the 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.**[4]

The Supreme Court in the case of *Misnet, Inc. vs. Commissioner of Internal Revenue*,[5] clearly ruled as follows:

It bears to stress that the perfection of an appeal *within the statutory period* is a **jurisdictional requirement and failure to do so renders the questioned decision or decree final and executory and no longer subject to review.**[6]

Based on the aforecited provisions of law and jurisprudence, the court has no jurisdiction over final and executory decisions of the CIR. Petitioner should have filed a Petition for Review within the thirty (30) day period from receipt of the FDDA instead of filing a motion for extension of time. After the 30th day from the receipt of the FDDA, the Court can no longer assume jurisdiction over an appeal belatedly filed.

WHEREFORE, the Court resolves to DENY petitioner's *Motion for Additional Time [To File Petition for Review under Rule 4 Section*

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4 Emphasis supplied.
5 G.R. No. 210604, June 3, 2019.
6 Id., citing Jocson v. Baguio, 259 Phil. 153, 158 (1989).

3(a)(1) of the Revised Rules of the Court of Tax Appeals with Urgent Application for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary Injunction].

Accordingly, the Petition for Review (with Urgent Application for the Issuance of a Temporary Restraining Order and or Writ of Preliminary Injunction) filed on June 3, 2025 is hereby **EXPUNGED** from the records of this case.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice