REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2939** (CTA Case No. 9884)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
MSCI HONG KONG LIMITED, Respondent.	Promulgated: MAY 26 2026 3:03 p.m.

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RESOLUTION

FERRER-FLORES, J.:

For this Court's resolution is petitioner's **Motion for Reconsideration (Re: Decision dated 19 November 2025)** filed via registered mail on December 9, 2025[1], with respondent's **Comment with Manifestation (Re: Motion for Reconsideration dated December 9, 2025)**[2] on January 27, 2026.

In the instant *Motion*, petitioner prays for the Court *En Banc* to set aside its Decision dated November 19, 2025 (assailed Decision),[3] which dismissed his *Petition for Review*, the dispositive portion of which reads:

> **ACCORDINGLY**, premises considered, the *Petition for Review* filed on July 8, 2024 is **DISMISSED** for lack of jurisdiction.

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1 Received by the Court on December 15, 2025; *Rollo*, pp. 139 to 149.
2 *Rollo*, pp. 154 to 169.
3 *Rollo*, pp. 116 to 136.

SO ORDERED.

In his *Motion*, petitioner claims that this Court erred in reckoning the 15-day period to file a Petition for Review from the date of receipt of the Office of the Solicitor General (OSG), as respondent's principal counsel. Petitioner emphasizes that this Court should take judicial notice of the Memorandum of Agreement (MOA) officially entered into by and between the Bureau of Internal Revenue (BIR) and the OSG, as published and circularized by Revenue Memorandum Circular (RMC) No. 25-2010. Said MOA provides that the Commissioner of Internal Revenue (CIR) shall be represented by lawyers from the Litigation Division of the concerned BIR Office and that the BIR handling lawyer shall be the lead lawyer. Thus, considering that the BIR handling lawyers are the lead lawyers and have the responsibility to prepare all pleadings submitted to the Court, it follows that the reckoning date within which to file any pleadings shall be the date when the BIR lawyers received the Court decisions, resolutions, and other Court notices and processes—not the date of receipt of the OSG. Since the BIR lawyers received the assailed Division Resolution denying the CIR's Motion for Reconsideration on June 6, 2024 and a *Motion for Extension to File Petition for Review* was filed on June 20, 2024, which was granted by the Court, then the *Petition for Review* was timely filed on July 8, 2024. As such, the Court has jurisdiction over the CIR's *Petition*. With regard to the merits of his *Petition,* petitioner maintains that respondent failed to discharge its burden of proving its entitlement to a refund.

Respondent, on the other hand, counters that petitioner's arguments have already been exhaustively discussed and passed upon by this Court in its Decision. Respondent avers that the Court correctly ruled that the assailed Division Resolution has already become final as to petitioner as he failed to timely file his *Motion for Extension to File Petition for Review.* According to respondent, while the BIR lawyers may be the CIR's counsel of record and have the responsibility to prepare pleadings, they do so while remaining under the direct control and supervision of the OSG. Should the OSG be furnished a copy of the pleading earlier than the CIR, the OSG can easily notify the latter of the former's receipt of the same, as part of the OSG's responsibility as the primary counsel for the government. Finally, respondent argues that it has adequately proven its entitlement to its claim for refund or issuance of a tax credit certificate for its excess and unutilized input VAT attributable to its zero-rated sales for the four quarters of calendar year (CY) 2016.

The instant *Motion* is bereft of merit.

The Court is not convinced that the CIR's *Petition for Review* was timely filed before this Court on the basis that the reglementary period for the filing thereof should be reckoned from the BIR's receipt of the assailed Division Resolution.

Note that the MOA between the OSG and the BIR, where BIR legal officers were deputized by the OSG to appear and handle cases before the Court *En Banc,* does not, in any way, alter the power and duties of the OSG as the lawyer of the government. The OSG remains as the principal counsel, and, as such, still exercises supervision and control over the deputized BIR legal officers with respect to a case. In this regard, the CIR, a government official acting in official function, is represented both by the OSG as the principal counsel, and the Litigation Division of the BIR, as deputized counsel.

At the risk of sounding repetitive, the Supreme Court has settled that the service of legal processes on the principal counsel, and not on the deputized lawyers, is decisive as to the date from which the 15-day period is counted.[4]

Hence, the *Petition for Review* should have been filed within 15 days from the date of receipt of the OSG, as principal counsel, on June 3, 2024[5] or until **June 18, 2024.**[6] As it is, the *Motion for Extension to File Petition for Review*[7] was already belatedly filed on June 20, 2024, and the *Petition* itself was likewise filed out of time on July 8, 2024.

Time and again, the Supreme Court has stressed that procedural rules do not exist for the convenience of the litigants; the rules were established primarily to provide order to, and enhance the efficiency of, our judicial system. While procedural rules are liberally construed, the provisions on reglementary periods are strictly applied, indispensable as they are to the prevention of needless delays, and are necessary to the orderly and speedy discharge of judicial business. The timeliness of filing a pleading is a jurisdictional *caveat* that even the Supreme Court cannot trifle with.[8]

In view of the foregoing, the Court finds it no longer necessary to address the other arguments raised by the CIR nor is there cogent reason to reverse or modify the assailed Decision.

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4 *Claudine Monette Baldovino-Torres vs. Jasper A. Torres*, G.R. No. 248675, July 20, 2022, citing the cases of *National Power Corp. vs. National Labor Relations Commission,* G.R. Nos. 90933-61, May 29, 1997 and *Commissioner of Customs vs. Court of Tax Appeals*, G.R. No. 132929, March 27, 2000.

5 Notice of Resolution dated May 29, 2024, Division Docket – Vol. III, p. 1338.

6 Since the 30th day fell on December 30, 2022, a holiday, petitioner had until January 3, 2023, the next working day, to file a motion for reconsideration.

7 *Rollo*, pp. 1 to 3.

8 *Le Soleil Int'l. Logistics Co., Inc. vs. Sanchez*, G.R. No. 199384 (Resolution), September 9, 2015, citing *Labao vs. Flores*, G.R. No. 187984, November 15, 2010.

ACCORDINGLY, the **Motion for Reconsideration (Re: Decision dated 19 November 2025)** filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice