22-000138-0043

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10817

WELLCARGO CUSTOMS BROKERAGE, INC. (represented by its President MARIA B. ZAPATA),
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE (BIR),
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village
Makati City

ATTY. RAMON B. LORENZO
ATTY. ROWELL B. VICENTE
ATTY. MYRNA R. SANTELICES
ATTY. KRISTINE ALMA T. CAYABYAB
Bureau of Internal Revenue
Legal Division, Revenue Region No.6
5/F, BIR Building I, Solana Street
Intramuros, Manila

ATTY. TORENIO C. CABACUNGAN JR.
Unit 1804-B, New York Mansions
Montreal & Annapolis Street
Cubao, Quezon City

GREETINGS:

You are hereby notified by these presents that on **June 17, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **June 20, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

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Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE (BIR),
Respondent.

CTA CASE NO. 10817

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:

JUN 17 2025 3:30PM

x- -x

RESOLUTION

CUI-DAVID, J.:

For resolution is the ***Motion for Reconsideration (Re: Decision dated October 2, 2024) [Motion for Reconsideration]***, filed by respondent on October 28, 2024, with petitioner's *Comment on the Respondent's Motion for Reconsideration, dated 21 October 2024*, filed on January 20, 2025.

Respondent seeks reconsideration of the Court's *Decision* dated October 2, 2024, which granted petitioner's *Petition for Review*. The dispositive portion of the assailed Decision reads:

> **WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is **GRANTED**.
>
> Accordingly, the Formal Letter of Demand, Final Assessment Notice No. 30-12-90196-2021-084(IT), and Final Assessment Notice No. 30-12-90196-2021-084(VT), all issued on March 11, 2021, are **CANCELLED** and **SET ASIDE.** Furthermore, the Final Decision on Disputed Assessment issued on February 18, 2022, assessing petitioner for

> deficiency income tax, value-added tax, surcharges, and interests for the taxable year 2012 is **REVERSED** and **SET ASIDE**.
>
> Respondent is **ENJOINED and PROHIBITED** from enforcing the collection of the subject deficiency taxes during the pendency of this case.
>
> **SO ORDERED**.

Respondent argues that the Court lacks jurisdiction over petitioner's *Petition for Review*, that its right to assess petitioner's alleged deficiency taxes has not prescribed, that the assessment has factual and legal basis, and that petitioner was not denied due process.

Conversely, in its *Comment*, petitioner maintains that the Court was correct in holding that it has jurisdiction over the *Petition for Review*, that the issuance of the Final Assessment Notice and Formal Letter of Demand (**FAN/FLD**) exceeded the three-year period prescribed under Section 203 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, and that respondent's failure to issue a Notice of Informal Conference (**NIC**) or a Notice of Discrepancy (**NOD**) constitutes a violation of its right to due process.

We discuss.

Records reveal that respondent, through the Office of the Solicitor General (**OSG**) and the Bureau of Internal Revenue (**BIR**) Legal Division, received the *Notice of Decision* on **October 8, 2024**.

Section 11 of the Republic Act (**RA**) No. 1125,[1] as amended by RA No. 9282,[2] provides:

> SEC. 11. Who May Appeal; Mode of Appeal; Effect of Appeal. — ...
>
> All other cases involving rulings, orders or decisions filed with the CTA as provided for in Section 7 shall be raffled to its Divisions. A party adversely affected by a ruling, order or decision of a Division of the CTA may file a motion for

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[1] AN ACT CREATING THE COURT OF TAX APPEALS.

[2] AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

> reconsideration or new trial before the same Division of the CTA **within fifteen (15) days from notice thereof**: Provide, however, That in criminal cases, the general rule applicable in regular Courts on matters of prosecution and appeal shall likewise apply.
>
> ... ... [Emphasis supplied]

Accordingly, respondent had 15 days from October 8, 2024, or until **October 23, 2024**, to file a *Motion for Reconsideration*. However, respondent filed the *Motion for Reconsideration* only on October 28, 2024, **five (5) days** beyond the deadline.

Given the belated filing of respondent's *Motion for Reconsideration*, the assailed *Decision* dated October 2, 2024, has become final, executory, and unappealable. Consequently, the Court no longer has jurisdiction to entertain respondent's *Motion for Reconsideration.*

WHEREFORE, in light of the foregoing, respondent's *Motion for Reconsideration (Re: Decision dated October 2, 2024)* is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G.DEL ROSARIO
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice