REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

DWELLSTONE, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 12448

Members:

MODESTO-SAN PEDRO, *Chairperson, and*
FERRER-FLORES, *JJ.*

Promulgated:

JUL 1 4 2026
3:10 p.m.

x -- x

RESOLUTION

Before the Court is a Petition for Review, sent via licensed courier on June 8, 2026 but received by this Court on June 9, 2026, assailing respondent's Decision, dated April 29, 2026, which petitioner received on May 7, 2026.

The Petition must be dismissed.

Rule 13, Section 3(c) of the Rules of Court allows for the filing of pleadings and other submissions by sending them via accredited courier:

> SECTION 3. Manner of Filing. — The filing of pleadings and other court submissions shall be made by:
>
> (a) Submitting personally the original thereof, plainly indicated as such, to the court;
> (b) Sending them by registered mail;
> (c) Sending them by accredited courier; or
> (d) Transmitting them by electronic mail or other electronic means as may be authorized by the [c]ourt in places where the court is electronically equipped.
>
> In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. In the second and third cases, the date of the mailing of motions, pleadings, [other court submissions, and] payments or deposits, as shown by the post office stamp on the envelope or the registry receipt, shall be considered as the date of their filing, payment, or deposit in court. The envelope shall be attached to the record of the case. In the fourth case, the date of electronic transmission shall be considered as the date of filing.

Notably, when a party makes use of an accredited courier, the date of mailing is considered as the date of filing.

This, however, is a general rule that sees exceptions. *Rule 13, Section 14 of the Rules of Court* requires that initiatory pleadings in particular be filed via personal filing or registered mail *only*, excluding accredited couriers:

> SECTION 14. Conventional Service or Filing of Orders, Pleadings and Other Documents. — Notwithstanding the foregoing, *the following orders, pleadings, and other documents* ***must be served or filed personally or by registered mail*** when allowed, and shall not be served or filed electronically, unless express permission is granted by the [c]ourt:
>
> (a) ***Initiatory pleadings*** and initial responsive pleadings, such as an answer;
> (b) Subpoena, protection orders, and writs;
> (c) Appendices and exhibits to motions, or other documents that are not readily amenable to electronic scanning may, at the option of the party filing such, be filed and served conventionally; and
> (d) Sealed and confidential documents or records.
>
> (Emphasis and italics supplied.)

To reiterate, the above does *not* include licensed/accredited couriers as a valid mode of filing initiatory pleadings, identifying only personal filing or filing by registered mail.

What happens, then, when a party files an initiatory pleading via licensed/accredited courier? Following *Barroso v. Commission on Audit*[1] ("*Barroso*"), "the date when the Court actually received" the initiatory pleading "shall be deemed the date of filing, not the date of mailing."

Here, petitioner received respondent's Decision on May 7, 2026, giving it until June 8, 2026[2] within which to file its Petition, following *Rule 8, Section 3 of the Revised Rules of the Court of Tax Appeals, as amended.* It sent the instant Petition via licensed courier on June 8, 2026, but this Court only received the Petition on June 9, 2026.

Following *Rule 13, Section 14 of the Rules of Court* and *Barroso*, the instant Petition for Review must be considered as filed on June 9, 2026, the date when the Court received it. The Petition was consequently filed late. Respondent's Decision has become final and executory, and this Court can no longer assume jurisdiction over petitioner's appeal.

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1 G.R. No. 253253, April 27, 2021.

2 June 6, 2026 fell on a Saturday.

In *Barroso*, the Supreme Court overlooked this procedural lapse, mainly as the amendments to the *Rules of Court* which enacted this prohibition took effect less than a year before the Petition for Certiorari in that case was filed. However, said amendments took effect on May 1, 2020. Over five years have passed since then, and over four years have passed since the promulgation of *Barroso*. The leniency extended by the Supreme Court in *Barroso* is thus inapplicable here.

Furthermore, *Estrella v. SM Prime Holdings, Inc.*,[3] promulgated on February 20, 2023, fully applied *Barroso*'s construction of *Rule 13, Section 14 of the Rules of Court*, treating therein Petition as having been filed on the date on which the Court received said initiatory pleading, not the date on which it was sent by licensed/accredited courier. The prohibition on filing initiatory pleadings via licensed/accredited courier had thus been in full effect at least three years before petitioner even received respondent's Decision.

Considering the late filing of the instant Petition, the finality of the assailed Decision, and this Court's resulting lack of jurisdiction over the case at bar, there is unfortunately nothing We can do but to dismiss this Petition.

FOR THESE REASONS, the instant *Petition for Review*, filed on June 9, 2026, is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

[3] G.R. No. 257814, February 20, 2023.