



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

CTA CASE NO. 11905

**CANCIO CONTRACT FURNITURE
CORPORATION, Duly Represented
herin by its Authorized Representative
Ms. Ria A. Sablon,**

Petitioner,

- versus -

**NOTICE OF
RESOLUTION**

**THE COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

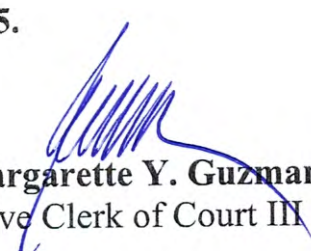
To:

ATTY. ERIC R. CORTES
Unit 103, AIC Burgundy Empire Tower
Sapphire Road, Ortigas Center, Brgy. San Antonio
1605 Pasig City

GREETINGS:

You are hereby notified by these presents that on **July 14, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 16, 2025.**


Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

**CANCIO CONTRACT
FURNITURE CORPORATION,**
Duly Represented herein by
its Authorized Representative
MS. RIA A. SABLON,
Petitioner,

CTA CASE NO. **11905**

Members:

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

- versus -

**THE COMMISSIONER OF
INTERNAL REVENUE,**
Respondent.

Promulgated:

JUL 14 2025, 11:10AM

X - - - - - X

RESOLUTION

On 05 May 2025, petitioner Cancio Contract Furniture Corporation (**petitioner/CCFC**), filed a *Petition for Review*¹, praying that this Court declare the assessments issued against it for deficiency Income Tax (**IT**), Value-Added Tax (**VAT**), Expanded Withholding Tax (**EWT**), and Documentary Stamp Tax (**DST**) covering the period from 01 January 2017 to 31 December 2017 as utterly void.

Per Records Verification dated 14 May 2025², this Court's Judicial Records Division (**JRD**) certified that petitioner failed to submit an email or soft copy of the instant *Petition for Review* within twenty-four (24) hours from the filing of the hard or paper copy on 05 May 2025, in violation of Section 2, paragraph 2³ of *En Banc* Resolution No.

¹ Division Docket, pp. 6-29.

² Id., p. 324.

³ **2. Manner of transmittal.** - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

...

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; *otherwise, the pleading or court submission shall be deemed as not filed.*

RESOLUTION

CTA CASE NO. 11905

Cancio Contract Furniture Corporation, Duly Represented herein by its

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8-2024⁴, adopting A.M. No. 10-3-7-SC and A.M. 11-9-4-SC⁵ (**eFiling Guidelines**).

In addition to this Court's adoption of the eFiling Guidelines through *En Banc* Resolution No. 8-2024, the Supreme Court's Resolution dated 26 November 2024 on Rule 13-A of the Rules of Court (**ROC**), as amended, or the "Interim Rule on the Electronic Filing and Service of Pleadings, Judgments, and Other Papers in Civil Cases" (**Interim Rule**), which took effect on 01 December 2024, provides that no court shall act upon an initiatory pleading unless it is accompanied by an electronic transmittal. If such electronic transmittal is not completed within the prescribed 24-hour period, the initiatory pleading shall be deemed not filed, to wit:

...
SECTION 3. *Manner of filing of complaints and other initiatory pleadings.* – **The filing of complaints and other initiatory pleadings shall be done by:**

- a. **Submitting personally the original paper, plainly indicated as such, to the court;**
- b. Sending the paper by registered mail; or,
- c. Sending the paper by accredited courier.

...
After the complaint or initiatory pleading has been filed through any of the three modes provided in the first paragraph of this Section, **the filing party shall subsequently email the complaint or initiatory pleading in digital file format to the court.** Digital copies of the additional accompanying documents of the complaint or initiatory pleading, such as annexes, appendices, or exhibits, shall likewise be emailed. **The electronic transmittal of the complaint or initiatory pleading and the accompanying documents must be made within 24 hours from the completeness of the primary mode of the complaint or initiatory pleading's filing.**

⁴ Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

⁵ RE: GUIDELINES ON SUBMISSION OF ELECTRONIC COPIES OF PLEADINGS AND OTHER COURT SUBMISSIONS BEING FILED BEFORE THE LOWER COURTS PURSUANT TO THE EFFICIENT USE OF PAPER RULE/MOVING TOWARDS DIGITAL COURTS: COMPONENT ONE: TRANSITION TO ELECTRONIC FILING AND SERVICE OF PLEADINGS, MOTIONS AND OTHER DOCUMENTS AS WELL AS DIGITAL SERVICE OF ALL ORDERS IN CIVIL CASES.

RESOLUTION

CTA CASE NO. 11905

Cancio Contract Furniture Corporation, Duly Represented herein by its

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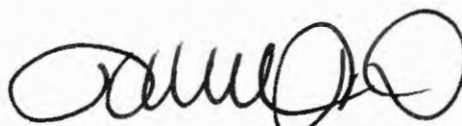
The term "digital file format," when used to refer to pleadings, papers, and other documents, shall mean the portable document format.

No court shall act upon any complaint or initiatory pleading unless the latter's filing is accompanied by the electronic transmittal required in the third paragraph of this Section. If the electronic transmittal is not completed before the period, the complaint or initiatory pleading shall be deemed not filed, regardless of the completeness of the primary mode of its filing.⁶

...

Accordingly, for petitioner's failure to comply with the electronic transmittal requirement within the prescribed 24-hour period, as mandated under *En Banc* Resolution No. 8-2024 in relation to the Interim Rule, the instant *Petition for Review* filed on 05 May 2025 is hereby **DEEMED NOT FILED**.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice

ON OFFICIAL BUSINESS

LANEE S. CUI-DAVID

Associate Justice