REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

MAXIPACIFIC CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 12118

Members:

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

Promulgated:

MAY 20 2026
1:38 p.m.

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RESOLUTION

Before the Court is respondent's *Motion to Dismiss*, incorporated into his *Answer to Petition for Review*, filed on December 17, 2025, with petitioner's *Comment and Opposition to the Integrated Motion to Dismiss*, filed on March 2, 2026.

Respondent grounds his Motion on the claim that this Court lacks jurisdiction over the case due to petitioner's alleged failure to timely protest the Final Decision on Disputed Assessment ("FDDA") against it, allowing said Decision to attain finality. He points out that, by its own admissions, petitioner received the FDDA on January 12, 2021 yet only protested the same on March 30, 2021, which was beyond the 30-day period allowed for such protests. As petitioner filed its Motion for Reconsideration to the FDDA late, the Decision and assessment against it are final and can no longer be modified by this Court.

Respondent also argues that the filing of a Motion for Reconsideration to a FDDA does not suspend the 30-day period for raising a judicial appeal to this Court from a FDDA, citing *Fishwealth Canning Corp. v. Commissioner of Internal Revenue*[1] ("*Fishwealth*"). As such, even if, assuming *arguendo*, petitioner filed its Motion for Reconsideration on time, the instant Petition that was filed late, having been filed only on August 22, 2025, over four years after petitioner's receipt of the FDDA.

[1] G.R. No. 179343, dated January 21, 2010.

Petitioner, for its part, does not deny that it filed its Motion for Reconsideration beyond the 30-day period for doing so. However, it argues that it should be granted leniency on this matter, considering that the relevant period was also the time of the COVID-19 pandemic. It also argues that technical rules of procedure should yield to the interests of substantial justice.

The Motion has merit.

Taxpayers can file an administrative Motion for Reconsideration within 30 days from receipt of a FDDA

Under *Revenue Regulations* ("*RR*") *No. 12-99, as amended by RR No. 18-13*, if a taxpayer's protest to a Formal Letter of Demand/Final Assessment Notice is denied by respondent via a FDDA, then the taxpayer may either "(i) appeal to the Court of Tax Appeals (CTA) within thirty (30) days from date of receipt of the said decision; or (ii) elevate his protest through request for reconsideration to the Commissioner within thirty (30) days from date of receipt of the said decision". As such, petitioner was allowed to file its Motion for Reconsideration to the FDDA, but it had to file such Motion within 30 days from receipt of the FDDA.

Note that this remedy was added by *RR No. 18-13* in 2013; it was not present in the original *RR No. 12-99*. This is why respondent's argument that the filing of a Motion for Reconsideration to a FDDA does not suspend the 30-day period for filing a judicial appeal. *Fishwealth* was promulgated in 2010 and covered a case where the taxpayer received the FDDA in 2005, both predating *RR No. 18-13*. At the time, then, the filing of a Motion for Reconsideration to a FDDA was not officially sanctioned. As *RR No. 18-13* now provides such a remedy, *Fishwealth* is no longer applicable.

Petitioner filed its Motion for Reconsideration late

Applying *RR No. 12-99, as amended by RR No. 18-13*, to this case, petitioner had 30 days from its January 12, 2021 receipt of the FDDA, or until February 11, 2021, within which to file its Motion for Reconsideration. It filed the Motion for Reconsideration on March 30, 2021. Hence, the Motion was late.

Petitioner does not actually deny this, to be sure. Rather, it primarily insists that the delay should be excused on account of the COVID-19 pandemic, citing Supreme Court issuances extending various deadlines during this period.

We do not agree.

First, the Supreme Court's issuances govern deadlines for submissions to the *judiciary*. The Motion for Reconsideration, in contrast, was supposed to be filed with the Bureau of Internal Revenue ("BIR"), which is not covered by the Supreme Court's administrative issuances. Petitioner's citation of such issuances consequently fails to address the issue.

Further, while the BIR extended various deadlines during the pandemic, such extensions were *not* in effect during the specific three-month period relevant to this case. The earliest 2021 BIR issuance extending the deadline for the filing of protests was *Revenue Memorandum Circular* ("*RMC*") *No. 45-2021*, but this was issued only on April 5, 2021, and only extended deadlines ending on that date. As such, it does not cover deadlines that ended on February of 2021, such as the 30-day period here. It came into effect after petitioner received the FDDA, after the end of the 30-day period to file a Motion for Reconsideration, and even after petitioner actually filed a Motion for Reconsideration on March 30, 2021. The extension of deadlines during the pandemic thus cannot save the validity of petitioner's protest.

The same is true even if we assume *arguendo* that the Supreme Court's administrative issuances must be followed by the BIR. As with *RMC No. 45-2021*, the earliest 2021 administrative issuance from the Supreme Court extending the deadlines of submissions was *Administrative Circular No. 15-2021*, which was only issued on April 3, 2021. While its issuance is earlier by three days than that of *RMC No. 45-2021*, it still came after the relevant period of January, February, and March 2021. It consequently cannot protect petitioner either.

Considering that these deadline extensions did not cover the 30-day for filing a Motion for Reconsideration here, said deadline was *not* extended beyond February 11, 2021. Petitioner's filing of its Motion for Reconsideration to the FDDA was thus late, 77 days after it received the FDDA and 47 days after the deadline. The FDDA and the assessment against petitioner thus attained finality, and We do not have the jurisdiction to modify them.

The FDDA's finality is not a mere technicality

We also cannot agree with petitioner's invocation of substantial justice to dispel technicalities. First and foremost, Our lack of jurisdiction stems from the finality of the FDDA. The finality of a judgment and its resulting immutability, however, are *not* just procedural formalities. The principle of immutability is "a fundamental principle founded on public policy" and "remains applicable to ALL—courts, tribunals, judicial[,] and quasi-judicial agencies".[2] This includes judgments rendered by quasi-judicial entities, such as those issued by respondent in his capacity as the Commissioner of the BIR. Hence, this Court cannot simply brush the finality of the assailed FDDA aside as a mere technicality.

Neither is the question of jurisdiction a mere technicality. A court's jurisdiction over a case underpins all of its actions in said case. Without the requisite jurisdiction, any action taken by a court is a nullity. Hence, a court lacking jurisdiction over a case has no power to take any other action but to dismiss it.[3]

All the above considered, the FDDA attained finality when petitioner failed to timely move for its reconsideration. This Court consequently lacks jurisdiction over this case and can unfortunately do nothing but dismiss it.

FOR THESE REASONS, respondent's *Motion to Dismiss*, incorporated into his *Answer to Petition for Review*, filed on December 17, 2025, is hereby **GRANTED**. The instant Petition for Review, filed on August 22, 2025, is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[2] *Mercado v. Heirs of De Guzman*, G.R. No. 225427, January 26, 2026.
[3] *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*, G.R. No. 209830, June 17, 2015.