REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

SEAN RAPHAEL G. SANTOS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 12103

Members:

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

Promulgated:

10:45 AM

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RESOLUTION

For resolution is petitioner's Motion for Reconsideration filed on 16 December 2025, seeking reconsideration of the Court's Resolution dated 5 November 2025, which dismissed the Petition for Review for lack of jurisdiction.

The Court ruled in the assailed Resolution that the Petition for Review was filed out of time. Consequently, the Court did not acquire jurisdiction over the case.

Petitioner now prays for the relaxation of the rules, invoking "compelling humanitarian reasons" and contending that substantive rights would be prejudiced by a rigid application of technicalities. Petitioner avers that his employees would be adversely affected by the dismissal of the present case on mere technicalities.

Petitioner's contention is untenable.

The filing of the petition within the period prescribed by law is not a mere technicality but a jurisdictional requirement that cannot be waived or relaxed at will.

It is a basic rule that the jurisdiction of a court may be questioned at any stage of the proceedings.[1] More importantly, it is the duty of the courts to first resolve the issue of jurisdiction before delving into other matters in the case, even if the issue is not raised by any of the parties.[2] Lack of jurisdiction is one of the recognized exceptions where a case may be dismissed *motu proprio* at any time, when it is evident from the pleadings or the evidence on record that such ground exists, even if it was not invoked in the answer or in a motion to dismiss.[3] The reason is that jurisdiction is conferred only by law, and the absence thereof affects the very authority of the court to take cognizance of and render judgment in a case.[4] Where the court has no jurisdiction over the nature of the action, dismissal is the only recourse.

ACCORDINGLY, finding no cogent reason to disturb the earlier ruling, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[1] *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation (now TeaM Energy Corporation)*, G.R. No. 180434, January 20, 2016, 781 SCRA 371; *Republic v. Bantigue Point Development Corporation*, G.R. No. 162322, March 14, 2012, 668 SCRA 163, 164.

[2] *Bureau of Customs v. Devanadera*, G.R. No. 193253, September 8, 2015, 770 SCRA 24.

[3] Section 1, Rule 9 of the Rules of Court; *Heirs of Jose Fernando v. De Belen*, G.R. No. 186366, July 3, 2013, 700 SCRA 562; *Geonzon Vda. De Barrera v. Heirs of Vicente Legaspi*, G.R. No. 174346, September 12, 2008, 565 SCRA 192, 198.

[4] *Bernardo v. Heirs of Eusebio Villegas*, G.R. No. 183357, March 15, 2010, 615 SCRA 474-475; *Sales v. Barro*, G.R. No. 171678, December 10, 2008, 573 SCRA 464.