REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

MITSUBA PHILIPPINES TECHNICAL CENTER CORPORATION,
Respondent.

CTA *EB* NO. 3052
(CTA Case No. 10675)

Present:

RINGPIS-LIBAN, *P.J.*,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:

MAY 20 2026 4:05p.m.

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RESOLUTION

For resolution of the Court is petitioner's ***Motion for Reconsideration (Re: Resolution promulgated on 11 September 2025)*** filed on October 16, 2025, with respondent's *Comment and Opposition (to the Motion for Reconsideration dated 16 October 2025)* filed on November 24, 2025.

Petitioner seeks the reversal of the *Resolution* dated September 11, 2025, which deemed petitioner's *Petition for Review* as **not filed** for non-compliance with *En Banc* Resolution No. 8-2024.[1] The dispositive portion of the assailed *Resolution* reads:

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[1] Item 2, 2nd paragraph of *En Banc* Resolution No. 8-2024 pertinently states:

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

> **WHEREFORE**, in light of petitioner's non-compliance with the Court's Resolution dated April 4, 2025, and his failure to transmit via email the PDF copy of his Petition for Review pursuant to En Banc Resolution No. 8-2024, petitioner's *Petition for Review* is hereby **DEEMED NOT FILED**.
>
> **SO ORDERED.**

Petitioner contends that he already transmitted the Portable Document Format (**PDF**) copy of the *Petition for Review* on December 20, 2024. Petitioner attaches an Outlook email printout as Annex "B" showing that the PDF file was emailed to jrd.cta@judiciary.gov.ph and enbanc.cta@judiciary.gov.ph.

Item 2 of *En Banc* Resolution No. 8-2024 provides:

> 2. Manner of transmittal. - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:
>
> (a) jrd.cta@judiciary.gov.ph for electronic submission of all initiatory pleadings and other court submissions where paper copies are required to be the primary manner of filing and do not fall under (b)-(e).
>
> (b) jrd_enbanc.cta@judiciary.gov.ph for *En Banc* cases, copy furnished the official e-mail address of the CTA *En Banc* enbanc.cta@judiciary.gov.ph

The Court notes that petitioner erroneously transmitted the PDF copy of the *Petition for Review* to jrd.cta@judiciary.gov.ph, which applies only to submissions that "do not fall under (b)-(e)." Since the instant case falls under Item 2(b), the email should have been sent to jrd_enbanc.cta@judiciary.gov.ph.

The Court notes that petitioner has already been ordered to file the PDF copy of his *Petition for Review* within 24 hours from notice.[2] However, the Records Verification dated June 2, 2025, reveals that petitioner failed to transmit the PDF copy via email within the period directed by the Court. Petitioner's

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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.** (Emphasis supplied)

[2] *En Banc (EB)* Docket, p. 51, Notice of *Resolution* dated April 4, 2025.

compliance came only on October 13, 2025, when he filed the instant *Motion* and finally sent the PDF file to the correct email address: jrd_enbanc.cta@judiciary.gov.ph.

Nevertheless, the Court recognizes that a strict and inflexible application of *En Banc* Resolution No. 8-2024, particularly during the early stages of its implementation, may result in unnecessary dismissal of cases, which ought to be evaluated on their merits. It is axiomatic that rules of procedure are mere tools designed to facilitate the attainment of justice. Their strict and rigid application, especially on technical matters, which tends to frustrate rather than promote substantial justice, must be avoided."[3]

However, petitioner is hereby **sternly warned** that any further deviation from established procedural rules will be dealt with more severely.

WHEREFORE, petitioner's *Motion for Reconsideration (Re: Resolution promulgated on 11 September 2025)* is hereby **GRANTED**.

Respondent is **ORDERED** to comment on petitioner's *Petition for Review* within ten (10) days from notice hereof.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

[3] *Quirao v. Quirao,* G.R. No. 148120, October 24, 2003.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice