REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE AND REGIONAL DIRECTOR MARIDUR V. ROSARIO,	**CTA EB NO. 3060** (CTA Case No. 10592)
Petitioners,	Present:
- versus -	**RINGPIS-LIBAN,** *PJ,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES** *JJ.*
JAPAN AIRPORT CONSULTANTS, INC. represented by JAPAN AIRPORT CONSULTANTS INC.-PHILIPPINE REPRESENTATIVE OFFICE and its Project Manager TADASHI AOI,	Promulgated:
Respondent.	FEB 10 2026 3:3_ pm

x- x

RESOLUTION

For resolution is petitioner's **Motion for Reconsideration (to the *En Banc* Resolution dated 05 May 2025)** filed through accredited courier on May 22, 2025, with respondent's **Comment/Opposition (Petitioner's Motion for Reconsideration dated May 22, 2025**) filed on August 11, 2025.

On May 5, 2025, the Court *En Banc* promulgated the Resolution (assailed Resolution) dismissing the Petition for Review filed by petitioner, the dispositive portion of which states as follows:

> **WHEREFORE,** the instant **Petition for Review** is **DISMISSED** for being filed out of time.
>
> **SO ORDERED.**

The Court noted that the Bureau of Internal Revenue (BIR) received the Resolution dated December 6, 2024, wherein the Court in Division denied the his Motion for Reconsideration (RE: Decision Promulgated on May 23, 2024) on December 23, 2024; whereas, the Office of the Solicitor General (OSG) received the said Resolution on December 11, 2024. Accordingly, counting 15 days from December 11, 2024, the Petition for Review of any motion for extension to file a Petition for Review should have been filed on or before December 26, 2024.

Petitioner, however, only filed his *Motion for Extension of Time to File Petition for Review* on January 7, 2025.

In his *Motion*, petitioner seeks reconsideration of the Court *En Banc*'s dismissal of the instant *Petition for Review.*

Petitioner argues that the Court *En Banc* erred in finding that the 15-day period within which to file a *Petition for Review* or a *Motion for Extension of Time to File Petition for Review* should be reckoned from the OSG's date of receipt of the said Resolution.

Petitioner contends that the Court should take judicial notice of the Memorandum of Agreement officially entered by and between the OSG and the BIR published and circularized under Revenue Memorandum Circular (RMC) No. 25-2010 which provides, among others, the following: (1) in cases of first instance before the Court of Tax Appeals Divisions, the BIR handling lawyers shall be the lead lawyer and shall ensure that the OSG shall be furnished with a copy of pleadings filed in relation to the case through registered mail; and (2) in cases appealed before the Court of Tax Appeals *En Banc*, the OSG deputizes BIR handling lawyers to appear before the Court and to continue the prosecution/litigation of appealed tax cases. Applying RMC No. 25-2010, petitioner posits that the reckoning date within which to file any pleadings shall be the date the BIR handling lawyers received the CTA's decisions, resolutions, and other Court notices and processes and not the OSG's date of receipt.

Since the BIR received the said Resolution on December 23, 2024, petitioner has 15 days from receipt, or until January 7, 2025, within which to file his *Petition for Review*.

Petitioner submits that the Court *En Banc* relax the procedural rules on the ground of substantial justice. The interest of the government should not be made to suffer due to the lapses of the deputized lawyer and the OSG, if any, in not closely coordinating with each other, which may be due to several reasons.

On the other hand, in its *Comment/Opposition*, respondent agrees with the Court *En Banc*'s dismissal of the *Petition for Review* on the basis that said *Petition* was filed beyond the 15-day reglementary period which should be reckoned from the OSG's date of receipt of the said Resolution. Respondent disagrees on petitioner's request for a relaxation of the rules on the ground of substantial justice. The matters and issues raised in the *Petition for Review* were the same as those which were already passed upon by the CTA Special First Division. Moreover, the volume of cases handled by the BIR is not a valid reason for filing an extension. A heavy workload, standing alone, is hardly a compelling or meritorious reason to allow extensions of time to file pleadings.

The instant *Motion* must fail.

In *National Power Corporation vs. National Labor Relations Commissions, et. al.*,[1] the Supreme Court held that the OSG is the principal law officer and legal defender of the Government and that service to the OSG should be the proper basis for computing the reglementary period to file an appeal, viz:

> Pursuant to Section 35, Chapter 12, Title III, Book IV of the Administrative Code of 1987, the **Office of the Solicitor General represents the government of the Philippines, its agencies and instrumentalities and is the "principal law officer and legal defender of the Government.**" The OSG possesses the unequivocal mandate to appear for the Government in legal proceedings. When authorized by the President or head of the office concerned, it shall also represent government-owned or controlled corporations. Under number 8 of the same section, the OSG is empowered to "deputize legal officers of government departments, bureaus, agencies and offices to assist the Solicitor General and appear or represent the Government in cases involving their respective offices, brought before the courts and exercise supervision and control over such legal officers with respect to such cases."
>
> The fact that the OSG is petitioner's counsel is unchallenged, the former having entered its appearance on September 15, 1986. The lawyer deputized and designated as "special attorney-OSG" is a mere representative of the OSG and the latter retains supervision and control over the deputized lawyer. **The OSG continues to be the principal counsel for the National Power Corporation, and as such, the Solicitor General is the party entitled to be furnished copies of orders, notices and decisions**. The deputized special attorney has no legal authority to decide whether or not an appeal should be made.
>
> As a consequence, copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter. **We have likewise consistently held that the proper basis for computing the reglementary period to file an appeal and for determining whether a decision had attained finality is service on the OSG**. In the present

[1] G.R. Nos. 90933-61, May 29, 1997.

> controversy, only the special attorney was served with a copy of the decision of the Labor Arbiter. Since service of said decision was never made on the OSG, the period to appeal the decision to the NLRC did not commence to run. Hence, the appeal memorandum filed by the OSG on July 17, 1989 was not filed belatedly.
>
> Although jurisprudence regarding mandatory service of orders and decision on the OSG and not merely to its deputized special attorneys, pertain to court cases involving land registration and naturalization, the same rule should be observed in cases before the Labor Arbiter and the NLRC. The underlying justification for compelling service of pleadings, orders, notices and decisions on the OSG as principal counsel is one and the same. **As the lawyer for the government or the government corporation involved, the OSG is entitled to the service of said pleadings and decisions, whether the case is before the courts or before a quasi-judicial agency such as respondent commission. Needless to say, a uniform rule for all cases handled by the OSG simplifies procedure, prevents confusion and thus facilitates the orderly administration of justice**. (Emphasis ours)

Moreover, in the case of *Republic of the Philippines, represented by the Land Registration Authority vs. Raymundo Viaje, et. al.* (Viaje case),[2] it was established that the OSG remains to exercise supervision and control over the deputized lawyers and is entitled to be furnished copies of all court orders, notices and decisions, *to wit*:

> The power of the OSG to deputize legal officers of government departments, bureaus, agencies and offices to assist it in representing the government is well settled. The Administrative Code of 1987 explicitly states that the OSG shall have the power to "deputize legal officers of government departments, bureaus, agencies and offices to assist the Solicitor General and appear or represent the Government in cases involving their respective offices, brought before the courts **and exercise supervision and control over such legal officers with respect to such cases**." But it is likewise settled that the **OSG's deputized counsel is "no more than the 'surrogate' of the Solicitor General in any particular proceeding" and the latter remains the principal counsel entitled to be furnished copies of all court orders, notices, and decisions**. xxx" (Emphasis ours)

In the Viaje case, the OSG entered its appearance to the Court through the deputized lawyer from the Land Registration Authority (LRA). It also requested that it be furnished with copies of orders, notices and decisions of the Regional Trial Court (RTC) and instructed that only service to the OSG will bind the government. Moreover, in the said case, the lawyers from the LRA requested that it likewise be furnished with copies of the orders, notices and decisions. Still, the RTC only furnished copies to the OSG.

---

[2] G.R. No. 180993, January 27, 2016.

The Supreme Court also stated in the Viaje case that it would have been more prudent to have furnished the deputized counsel of its notices. The Supreme Court held that furnishing the deputized counsel does not necessarily clear the OSG from its obligation to oversee the efficient handling of the case and the receipt of the deputized counsel of the copies of the Court's orders, notices and decisions will not be binding unless received by OSG.

In the instant case, even without OSG's entry of appearance and request to be served with notice, orders and decisions of the CTA, the fact remains that the OSG is still the lawyer of the government. Hence, service to it reckons the period to file a petition or a motion for extension.

Despite the MOA between the OSG and the BIR, where the lawyers from the Litigation Division of the BIR were deputized by the former to appear and handle cases before the Court *En Banc*, the OSG is not stripped off its power and duties as the lawyer of the government. The deputization of the BIR lawyers delegates the task of assisting the Solicitor General and appearing or representing the Government in cases involving their respective offices brought before the courts. Being the principal, the OSG still exercises supervision and control over such legal officers with respect to such case. Accordingly, petitioner, a government official acting in official function, is represented both by the OSG as the principal counsel, and the Litigation Division of the BIR, as deputized counsel.

It is a basic rule of remedial law that a motion for extension of time must be filed before the expiration of the period sought to be extended. Where a motion for extension of time is filed beyond the period for appeal, the same is of no effect since there would no longer be any period to extend, and the judgment or order to be appealed from will have become final and executory.[3]

Section 3 (b) of Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides as follows:

> SECTION 3. *Who May Appeal; Period to File Petition.* –
>
> XXX XXX XXX
>
> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial **<u>may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution</u>**. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, **the Court <u>may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review</u>**. *(Emphasis and underscoring supplied)*

[3] *Vda. de Victoria vs. Court of Appeals, et al.*, G.R. No. 147550, January 26, 2005 (Decision).

The central issue is when the reckoning period to file a *Petition for Review* or a *Motion for Extension of Time to File Petition for Review* should be counted in cases wherein the OSG and the BIR received copies of the questioned decision or resolution on different dates.

Baldovino-Torres vs. Torres[4] is instructive, *to wit*:

> "In the case of *National Power Corporation v. National Labor Relations Commission*[5] *(NAPOCOR)*, the Court held that the proper basis for computing the reglementary period to file an appeal and in determining whether a decision had attained finality is **service on the OSG**. In holding so, the Court emphasized that the **lawyer deputized by the OSG is considered as a mere representative of the latter who retains supervision and control over the deputized lawyer**. As a consequence, **copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter**.
>
> The *NAPOCOR* case was cited in the subsequent case of *Commissioner of Customs v. Court of Tax Appeals*,[6] where it was reiterated that although the OSG may have deputized the lawyers in a government agency represented by it, the **OSG continues to be the principal counsel** and, therefore, service on it of legal processes, and not that on the deputized lawyers, is **decisive**. *(Emphasis and underscoring supplied)"*

Moreover, notice to any one of the several counsels on record is equivalent to notice to all, and such notice starts the running of the period to appeal notwithstanding that the other counsel on record has not received a copy of the decision or resolution.[7]

As such, the proper reckoning period is from the date of receipt by the OSG of the questioned decision or resolution. Service to OSG, who continues to be the principal counsel, is service to the BIR handling lawyer, who is the deputized lawyer.

Since OSG received the Resolution dated December 6, 2024 on December 11, 2024, applying Section 3 (b) of Rule 8 of the RRCTA, petitioner had 15 days from receipt, or until December 26, 2024, to file the *Motion for Extension of Time to File Petition for Review*. Petitioner only filed said *Motion* on January 7, 2025.

Clearly, petitioner's *Motion for Extension of Time to File Petition for Review* was filed out of time. It did not extend the period within which to file

---

4 G.R. No. 248675, July 20, 2022.
5 G.R. Nos. 90933-61, May 29, 1997.
6 G.R. No. 132929, March 27, 2000.
7 *Philippine Asset Growth Two, Inc, et al. vs. Fastech Synergy Philippines, Inc., et al.*, G.R. No. 206528, June 28, 2016 (Decision).

the *Petition for Review*. The said *Petition*, which was filed on January 22, 2025, was therefore also filed out of time.

WHEREFORE, the **Motion for Reconsideration (to the *En Banc* Resolution dated 05 May 2025** is hereby **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice