CTA Form No. 8 (For DCC)

25-000404-0004

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11932

ECONEST WASTE MANAGEMENT CORP,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE
Respondent.

To:

MANALO VALENTON LAW OFFICES
7th Floor, The Infinity Tower, 26th Street
Bonifacio Global City, Taguig City
Metro Manila

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
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FIRST DIVISION

ECONEST WASTE MANAGEMENT CORP.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE No. 11932

Members:

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

Promulgated:

JUL 14 2025; 11:20 AM

x- -x

RESOLUTION

Records show that petitioner failed to comply with the procedural requirement of submitting an electronic or soft copy of the *Verified Petition for Review (with Prayer for Suspension of Collection of Taxes)* (*Verified Petition for Review*) within 24 hours from personal filing on May 16, 2025.[1] This requirement is mandated under Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024, which adopts A.M. Nos. 10-3-7-SC and 11-9-4-SC (Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule). Failure to comply with this rule results in the pleading and other court submissions being deemed not filed.

More importantly, the *Verified Petition for Review* was filed beyond the reglementary period, thereby divesting the Court of jurisdiction to act on the case.

The jurisdiction of the Court of Tax Appeals (CTA) over cases involving "other matters," such as the enforcement of a Warrant of Distraint and/or Levy (WDL), is conferred under Rule 4, Section 3(a)(1) of the Revised Rules of the Court of Tax Appeals (RRCTA), which states:

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[1] Records Verification dated May 28, 2025.

> SEC. 3. *Cases within the jurisdiction of the Court in Divisions.* – The Court in Divisions shall exercise:
>
> (a) Exclusive original or appellate jurisdiction to review by appeal the following:
>
> (1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;

However, the exercise of such remedy must be made within the period prescribed by law. Rule 8, Section 3(a) of the RRCTA provides:

> SEC. 3. *Who may appeal; period to file petition.* – (a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, ... may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments.

In this case, petitioner alleged that it learned of the issuance of the WDL dated March 25, 2025, on April 14, 2025, as evidenced by the copy attached to the *Verified Petition for Review.*[2] Thus, under the 30-day reglementary period, petitioner had only until **May 14, 2025**, to file a petition for review before the Court. However, the *Verified Petition for Review* was filed only on **May 16, 2025**, and no valid justification or exception was offered to excuse the delay.

Given that the *Verified Petition for Review* was both belatedly filed and failed to comply with the mandatory requirement to submit an electronic copy, it is deemed not to have been filed and is fatally defective. Consequently, the Court lacks jurisdiction to entertain the same.

WHEREFORE, the *Verified Petition for Review (with Prayer for Suspension of Collection of Taxes)* is hereby **DISMISSED** for being filed out of time and for failure to comply with the procedural requirement on electronic submission, resulting in its being deemed not filed.

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[2] Verified Petition for Review, par. 14, p. 5.

x---x

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ON OFFICIAL BUSINESS

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice