REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- *versus* -

HALLIBURTON WORLDWIDE LIMITED – PHILIPPINE BRANCH,
Respondent.

CTA *EB* NO. 2873
(CTA Case No. 10139)

Members:

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

Promulgated:

OCT 14 2025 4:10 pm

x - x

DECISION

***MODESTO-SAN PEDRO, J.*:**

Before the Court *En Banc* is a Petition for Review docketed as CTA *EB* No. 2873, assailing the Decision dated July 26, 2023 ("Assailed Decision"), and Amended Decision dated January 24, 2024 ("Assailed Amended Decision"), promulgated by this Court's Special Second Division, the dispositive portions of which respectively read:

Decision dated July 26, 2023:

> **WHEREFORE**, in light of the foregoing, the instant Petition for Review is **PARTIALLY GRANTED**.
>
> Accordingly, respondent is **ORDERED** to issue a tax credit certificate in favor of petitioner in the additional amount of Seven Million

Six Hundred Sixty-Nine Thousand Five Hundred and Eighty Pesos and Nineteen Centavos (P7,669,580.19), representing petitioner's unutilized input VAT attributable to its zero-rated receipts for the 1st, 2nd, 3rd and 4th quarters of CY 2017.

SO ORDERED.

Amended Decision dated January 24, 2024:

WHEREFORE, premises considered, respondent's *Motion for Reconsideration (Decision of July 26, 2023)* is hereby **DENIED**. Petitioner's *Motion for Partial Reconsideration and Correction (Re: Decision dated July 26, 2023)* is **PARTIALLY GRANTED**.

Accordingly, the dispositive portion of the *Decision* dated July 26, 2023, is amended as follows:

> **WHEREFORE**, in light of the foregoing, the instant Petition for Review is **PARTIALLY GRANTED**.
>
> Accordingly, respondent is **ORDERED** to **refund** in favor of petitioner in the additional amount of Seven Million Six Hundred Sixty-Nine Thousand Five Hundred and Eighty Pesos and Nineteen Centavos (P7,669,580.19), representing petitioner's unutilized input VAT attributable to its zero-rated receipts for the 1st, 2nd, 3rd and 4th quarters of CY 2017.
>
> **SO ORDERED.**

SO ORDERED.

The Parties

Respondent Halliburton Worldwide Limited-Philippine Branch is a corporation duly organized and existing under the laws of Cayman Islands. Its primary purpose is "to engage in the business of providing oilfield services and products, such as well completion, drilling, cementing, logging, well testing, perforating, production testing and workover, stimulation services and licensing of software and consulting services, and importation and provision of oilfield equipment and technology to the oil and gas industries."

It is registered with the Bureau of Internal Revenue ("BIR") as a Value-added tax (VAT) taxpayer with Tax Identification Number ("TIN") 266-369-565. Its office is at Pearlbank Center, 146 Valero Street, Salcedo Village, Makati City.

Petitioner is the Commissioner of the BIR, the government agency in charge of, among others, the assessment and collection of all national internal revenue taxes, fees, and charges.[1]

The Facts

The relevant antecedent facts of the case as narrated in the Assailed Decision are as follows:[2]

> On March 29, 2019, petitioner filed with Revenue District Office ("RDO") No. 53B an Application for Tax Credits/Refund (BIR Form 1914), requesting the refund of P12,237,833.00 representing its unutilized input VAT for the 1st to 4th quarters of calendar year ("CY") 2017 attributable to zero-rated sales.
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> The Notice to Comply dated April 14, 2019 was then issued to petitioner by the BIR through Mr. Ignacio T. Camba, Jr. ("RDO Camba, Jr."), Revenue District Officer of RDO No. 53B, requesting petitioner to submit certain documents to facilitate the verification and processing of its claims for VAT refund, subject to the limitations set forth under the law.
>
> In response, petitioner filed on June 26, 2019 a Reply to the Bureau of Internal Revenue (BIR)-Notice to Comply dated April 14, 2019 to facilitate the Application for Value-Added Tax (VAT) Refund for Taxable Year (TY) 2017 dated June 25, 2019, submitting certain documents to substantiate its claim.
>
> On June 28, 2019, petitioner received a Letter ("Denial Letter") signed by RDO Camba, Jr., stating that petitioner's claim for refund was denied for non-compliance with the requirements enumerated in the Notice to Comply it received on April 14, 2019. . .
>
> . . . .
>
> Subsequently, Regional Director Glen A. Geraldino issued a letter dated July 2, 2019, denying petitioner's claim for VAT refund for failure to substantiate its claim as evidenced by its failure to comply with the Revised Checklist of Mandatory Requirements for Claims for VAT Refund, under Revenue Memorandum Circular ("RMC") No. 17-2018.

On July 26, 2023, the Court's Special Second Division promulgated the Assailed Decision, partially granting respondent's claim for refund of its unutilized input VAT attributable to its zero-rated for the 1st to 4th quarters of calendar year ("CY") 2017 in the amount of ₱7,669,580.19.

On August 17, 2023, both parties filed their respective motions for reconsideration on the Assailed Decision.[3] However, on January 24, 2024, the

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[1] The Parties, Assailed Decision, p. 2.
[2] *Id.* at 2 to 3.
[3] Assailed Amended Decision, p. 1.

Assailed Amended Decision was promulgated, denying petitioner's motion, but partially granting respondent's motion.

Proceedings Before this Court

Petitioner filed a Motion for Extension of Time to File Petition for Review on February 13, 2024 via an accredited courier. This was received by the Court on February 16, 2024 and was docketed as CTA *EB* No. 2873.[4]

In the Minute Resolution, dated February 20, 2024,[5] the Court, subject to the condition that the motion for extension was filed on time, granted petitioner a non-extendible period of 15 days from February 13, 2024, or until February 28, 2024, within which to file his Petition for Review.

Petitioner filed his *Petition for Review* on February 28, 2024, again via accredited courier, which was received by the Court on February 29, 2024.[6]

Respondent filed its Comment (Re: Petition for Review dated 26 February 2024) on July 15, 2024.[7]

In the Minute Resolution, dated August 15, 2024,[8] this Court *En Banc* submitted the case for decision.

The Assigned Error

Petitioner raises the issue before the Court:

> WHETHER OR NOT RESPONDENT IS ENTITLED TO A REFUND OR ISSUANCE OF TCC IN THE AMOUNT OF P7,669,580.19, representing its excess or unutilized input VAT for the 1st to 4th quarters of CY 2017 attributable to zero-rated sales.[9]

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[4] Rollo, pp. 1 to 5.

[5] *Id.* at 6.

[6] *Id.* at 7 to 80.

[7] *Id.* at 87 to 96.

[8] *Id.* at 97.

[9] *Id.* at 10.

Arguments of the Parties

Petitioner's arguments:

The petitioner argues that the 90-day period to act on a taxpayer's claim for refund should be reckoned from the date of submission of the official receipts or invoices and other documents in support of the application filed in accordance with *Section 112(A) and (B) of the National Internal Revenue Code, as amended* ("the Tax Code").

In particular, petitioner asserts that the 90-day period to act on respondent's claim for refund must commence from the date that the additional documents requested are submitted by respondent on June 25, 2019 and not from the date of filing the application for refund on March 29, 2019. Based on this, the Petition for Review, on the ground of petitioner's inaction, filed by respondent before the Court's Special Second Division was prematurely filed on July 26, 2019 and must have been dismissed.

Respondent's arguments:

Respondent, on the other hand, argues that it submitted all the relevant documents supporting its claim for refund upon filing of its application on March 29, 2019, which is the correct reckoning point of the 90-day period for petitioner to act thereon based on *Section 112(C) of the Tax Code*, jurisprudence, *Revenue Memorandum Circular ("RMC") No. 54-2014* and *Revenue Regulations ("RR") No. 1-2017*. Since petitioner did not render a decision on its claim for refund until June 27, 2019, the end of the 90-day period of petitioner to act thereon, respondent timely filed its Petition for Review before the Court's Special Second Division on July 26, 2019.

Our Ruling

The present *Petition for Review* must be dismissed.

Section 2(a)(1), Rule 4 of the Revised Rules of the Court of Tax Appeals[10] ("*RRCTA*") provides that the Court *En Banc* shall exercise exclusive appellate jurisdiction to review by appeal the Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over cases arising from administrative agencies (*i.e.* the BIR) thus:

[10] A.M. No. 05-11-07-CTA, November 22, 2005.

> SECTION 2. *Cases Within the Jurisdiction of the Court En Banc.* — The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:
>
> (a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:
>
> > (1) Cases arising from administrative agencies — Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture;

In relation thereto, *Section 1, Rule 8 of RRCTA* provides that in cases falling under the exclusive appellate jurisdiction of the Court *En Banc*, the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division. On the other hand, *Section 3(b)* of the same provides that a party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial 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. 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 may grant an additional period not exceeding 15 days from the expiration of the original period within which to file the petition for review.

As such, in order for this Court to acquire jurisdiction in the instant case, the petition for review by the aggrieved party must be filed before the Court *En Banc* within 15 days from the date of receipt of the Court in Division's resolution on the party's timely motion for reconsideration or new trial on the decision of said Court acting in division. However, said 15-day period to file petition for review before the Court *En Banc* may be extended by a period not exceeding 15 days from the expiration of the original period within which to file the petition for review.

In this case, petitioner received the Assailed Amended Decision on his timely filed motion for reconsideration on January 29, 2024, giving it until February 13, 2024 to file a petition for review before this Court. However, petitioner instead filed a Motion for Extension of Time to File Petition for Review on February 13, 2024 in order to avail of the additional 15 days from the expiration of the original 15-day period to file the petition for review on February 13, 2024. This was granted by the Court on February 20, 2024, giving petitioner until February 28, 2024 to file his petition.

At first glance, it is notable that petitioner did not file a motion for reconsideration on the Assailed Amended Decision prior to filing a petition for review before the Court *En Banc*. On the basis of this lapse, the instant

Petition should have already been dismissed for non-compliance with *Section 1, Rule 8 of RRCTA* as pronounced in *Asiatrust Development Bank, Inc. v. Commissioner of Internal Revenue.*[11]

However, since the Assailed Amended Decision herein is a mere correction of the dispositive portion of the Assailed Decision, without delving again on the merits of the case, a new motion for reconsideration prior to filing a petition for review before the Court *En Banc* is no longer necessary as clarified in *Commissioner of Internal Revenue vs. Commission on Elections.*[12]

Nevertheless, the present *Petition* must be dismissed for failure to file it within the reglementary period provided under the *RRCTA*.

As earlier stated, *Section 3(b) of RRCTA* provides that a party has 15 days from receipt of the questioned decision or resolution to file a petition for review before the Court *En Banc*, which is extendible by another 15 days after the initial period has expired.

In this case, petitioner availed of the extension of 15 days to file his petition for review before the Court *En Banc*, specifically granting him until February 28, 2024 to do so.

Indeed, the *Petition for Review* was filed on February 28, 2024, albeit via an accredited courier.

Relatively, *Section 3(c), Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure*[13] allows the filing of pleadings and other submissions by sending them by an accredited courier where the date of mailing shall be considered as the date of their filing, thus:

> SECTION 3. *Manner of Filing.* — The filing of pleadings and other court submissions shall be made by:
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> (a) Submitting personally the original thereof, plainly indicated as such, to the court;
> (b) Sending them by registered mail;
> *(c) Sending them by accredited courier*; or
> (d) Transmitting them by electronic mail or other electronic means as may be authorized by the [c]ourt in places where the court is electronically equipped.
>
> In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. In the second *and third cases, the date of the mailing* of motions, pleadings, [and other court submissions, and] payments or

[11] G.R. Nos. 201530 and 201680-81, April 19, 2017.
[12] G.R. Nos. 244155 and 247508, May 11, 2021.
[13] As adopted by the Court of Tax Appeals in its *En Banc* Resolution No. 9-2020.

> deposits, as shown by the post office stamp on the envelope or the registry receipt, *shall be considered as the date of their filing*, payment, or deposit in court. The envelope shall be attached to the record of the case. In the fourth case, the date of electronic transmission shall be considered as the date of filing.
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> (Italics, Ours.)

However, with respect to initiatory pleadings *Section 14* thereof requires that it be filed through conventional modes (*i.e.* personal filing or by registered mail), to wit:

> SECTION 14. *Conventional Service or Filing of Orders, Pleadings and Other Documents*. — *Notwithstanding the foregoing*, the following orders, pleadings, and other documents *must be served or filed personally or by registered mail* when allowed, and shall not be served or filed electronically, unless express permission is granted by the [c]ourt:
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> (a) *Initiatory pleadings* and initial responsive pleadings, such as an answer;
>
> (b) Subpoena, protection orders, and writs;
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> (c) Appendices and exhibits to motions, or other documents that are not readily amenable to electronic scanning may, at the option of the party filing such, be filed and served conventionally; and
>
> (d) Sealed and confidential documents or records.
>
> (Italics, Ours.)

In *Barroso vs. Commission on Audit*,[14] ("*Barroso* case") it is ruled that the foregoing provision does not allow the filing of initiatory pleadings via private courier regardless of accreditation. Under such circumstance, the petition should be treated as if filed via ordinary mail where the date of actual receipt is deemed the date of filing, albeit posted much earlier.

Given that a Petition for Review before the Court *En Banc* is an initiatory pleading, it must thus be filed either personally or by registered mail in accordance with *Section 14, Rule 13 of the 2019 Amendments to the 1997 Rules of Civil Procedure*.

However, in this case, the *Petition for Review* was filed through an accredited courier on February 28, 2024.

We note that there were prior issuances of this Court which allowed the filing of initiatory pleadings through other modes as in *CTA En Banc Resolution No. 3-2023* dated March 14, 2023, which continued the guidelines under *CTA En Banc Resolution No. 4-2021* dated February 24, 2021. However, these other modes pertain only to filing by electronic mail. It was only on September 1, 2024 when the filing of initiatory pleadings via accredited courier was allowed under *CTA En Banc Resolution No. 8-2024*.

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[14] G.R. Nos. 253253, April 27, 2021.

Thus, at the time the *Petition for Review* herein was filed, there were only two acceptable modes of filing: personally or through registered mail. Since the instant *Petition* was filed merely via accredited courier on February 28, 2024, the actual date of receipt thereof by the Court on February 29, 2024 shall be treated as the date of filing pursuant to the *Barroso* case. Thus, the *Petition* filed on February 29, 2024 was belatedly filed, effectively divesting this Court of its jurisdiction thereon.

It is settled that the right to appeal is not a natural right or a part of due process; it is merely a statutory privilege, and may be exercised only in the matter and in accordance with the provisions of law. A party who seeks to avail of the right must, therefore, comply with the requirements of the rules, failing which the right to appeal is invariably lost.[15] Further, the Court is well aware of the judicial mandate that rules prescribing the time which certain acts must be done, or certain proceedings taken, are absolutely indispensable to the prevention of needless delays and the orderly and speedy discharge of judicial business.[16]

With the procedural lapse committed by petitioner, the outright dismissal of instant *Petition* is thus warranted.

ACCORDINGLY, the instant *Petition for Review* is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[15] *Rodriguez y Cabangon v. People*, G.R. No. 257933 (Notice), March 14, 2022.
[16] *Latogan v. People*, G.R. No. 238298, January 22, 2020.

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

C E R T I F I C A T I O N

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Acting Presiding Justice