REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

JLT ASIA HOLDINGS B.V.,
Respondent.

CTA *EB* NO. 3019
(CTA Case No. 10806)

Present:

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

Promulgated:
MAR 26 2025 1:13 p.m.

x -- x

RESOLUTION

Before the Court is a Petition for Review, filed via registered mail on November 4, 2024, assailing the Decision, dated May 16, 2024, and Resolution, dated September 20, 2024 ("Assailed Resolution"), both rendered by this Court's First Division.

The Petition for Review must be dismissed for lack of jurisdiction.

Under *Rule 4, Section 2 of the Revised Rules of the Court of Tax Appeals* ("*RRCTA*"), this Court *En Banc* has the jurisdiction to review rulings of the Court in Division in cases arising from administrative agencies, such as the Bureau of Internal Revenue ("BIR"). *Rule 8, Section 3(b) of the Revised Rules of the Court of Tax Appeals* ("*RRCTA*") provides a prescriptive period for such appeals, requiring an aggrieved party to file a Petition for Review before the Court *En Banc* within 15 days from receipt of the questioned resolution. This may be extended, on motion, by 15 days.

Here, the BIR received the Assailed Resolution on October 3, 2024.[1] This is the date used by petitioner to calculate the 15-day period in his *Motion for Extension of Time to File Petition for Review*[2] ("*Motion for Extension*") and in the instant Petition.[3] However, the Office of the Solicitor General ("OSG") received the Assailed Resolution earlier, on October 2, 2024,[4] and the Court deems this earlier date to be the correct reckoning point for the 15-day period.

Rule 9, Section 10 of the RRCTA allows the OSG to deputize officials from the BIR. This does not, however, dissolve the OSG's status as counsel for the government, especially as the aforementioned rule provides that "such deputized officials shall remain at all times under the direct control and supervision of the Solicitor General". As such, the 15-day should be counted from the OSG's receipt of the Assailed Resolution, not from that of the BIR.

Indeed, the Supreme Court has consistently held that any deputized counsel remains under the supervision of the OSG as principal counsel. This was pronounced in the landmark case of *National Power Corporation v. National Labor Relations Commission*,[5] which was later cited in *Commissioner of Customs v. Court of Tax Appeals*[6] as follows:

> First. Petitioner was represented in the CTA by the Office of the Solicitor General which deputized lawyers in the Legal Service Division of the Bureau of Customs to serve as collaborating counsels. In accordance with this arrangement, lawyers in both offices (Bureau of Customs and the OSG) were served copies of decisions of the CTA. The lawyers at the Bureau received a copy of the decision of the CTA on May 30, 1997, while the OSG received its own on June 5, 1997. As earlier stated, the OSG filed its motion for reconsideration on June 20, 1997. Counted from this date, the motion was seasonably filed, but if the period for appealing or filing a motion for reconsideration were reckoned from the date of receipt of the decision by the lawyers of the Bureau of Customs, then the motion was filed five days late. The Court of Appeals ruled that service of the copy of the CTA decision on the lawyers of the Bureau of Customs was equivalent to service on the OSG, and, therefore, the motion for reconsideration was filed late.
>
> This is error. *In National Power Corp. v. NLRC, it was already settled 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 italics supplied.)

---

[1] Minute Resolution, dated September 20, 2024, Division Docket Vol. 3, unpaginated.
[2] *Rollo*, pp. 2-5.
[3] Petition for Review, p. 2, *id.* at 12.
[4] *Supra* note 1.
[5] G.R. Nos. 90933-61, May 29, 1997.
[6] G.R. No. 132929, March 27, 2000.

This was affirmed a few years ago in *Baldovino-Torres v. Torres*:[7]

> The Court finds no merit in the contention that the OSG filed its Motion for Reconsideration out of time in the RTC. Admittedly, the public prosecutor in charge of the case, who was deputized by the OSG to appear on its behalf, received a copy of the RTC Decision on March 20, 2017. On the other hand, the OSG received its copy only on April 4, 2017.
>
> In the case of National Power Corporation v. National Labor Relations Commission (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, 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 italics supplied.)

To summarize, the OSG continues to be the principal counsel even if private or special lawyers are deputized. The period for filing a Petition for Review with the Court *En Banc* to appeal a ruling of the Court in Division, then, should be counted from receipt by the OSG of a copy of said adverse ruling. "[S]ervice on it of legal processes, and not that on the deputized lawyers, is decisive". The date on which the *BIR* receives such ruling is immaterial, following the jurisprudence cited above.

In the case at bar, since the OSG received the Assailed Resolution on October 2, 2024, petitioner had until October 17, 2024, within which to file either a Petition for Review or a Motion for Extension of Time to file such. Unfortunately, petitioner only filed his *Motion for Extension* on October 18, 2024.[8] While the same was granted in a Minute Resolution,[9] dated November 5, 2024, the grant was only given on "the condition that the motion for extension [was] filed on time". The *Motion for Extension* having been filed late, no extension was actually granted.

---

7 G.R. No. 248675, July 20, 2022.
8 Supra, note 2.
9 *Rollo*, unpaginated.

As a result, the instant Petition, having been filed on November 4, 2024, was filed 18 days late. The Assailed Resolution attained finality, and this Court *En Banc* lacks the requisite jurisdiction to review it.

ACCORDINGLY, the instant Petition for Review, filed on November 4, 2024, is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate 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