REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

JOHNNY SY CO,
Petitioner,

- versus -

BUREAU OF INTERNAL REVENUE, ET AL.,
Respondents.

CTA EB NO. 2832
(CTA Case No. 11024)

Present:

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

Promulgated:

MAY 15 2026 3:50

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the En Banc's resolution is petitioner Johnny Sy Co's (**petitioner**'s) "Motion for Reconsideration (to the Decision dated May 09, 2025)"[1] (**MR**) filed on 05 June 2025 and emailed on 08 August 2025,[2] without comment from respondent Commissioner of Internal Revenue[3] (**respondent/CIR**).

At the outset, We observed that both parties had difficulty in complying with the requirement of email transmittal of the pleadings filed before this court. The sequence of events is summarized below:

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[1] *Rollo*, pp. 101-113.
[2] Id., p. 174.
[3] Id., p. 276.

Pleading/Court Notices	**Comment/Description**
Petitioner's MR filed on 05 June 2025[4]	
Records Verification dated 23 June 2025[5]	Petitioner failed to transmit the PDF of the MR through electronic mail (**email**)
Office of the Solicitor General's (**OSG**'s) Compliance[6] filed on 19 June 2025 through registered mail	
Records Verification dated 30 June 2025[7]	OSG failed to transmit the PDF of the Compliance through the official email address of **jrd_enbanc.cta@judiciary.gov.ph**
Minute Resolution dated 01 July 2025[8]	Considered the Compliance as **not filed.**
Minute Resolution dated 09 July 2025[9]	Considered the MR as **not filed.**
OSG's Manifestation and Motion filed on 15 July 2025[10]	
Records Verification dated 21 July 2025[11]	OSG failed to transmit the PDF of the Manifestation and Motion through the official email address of **jrd_enbanc.cta@judiciary.gov.ph**
Minute Resolution dated 01 August 2025[12]	Considered the Manifestation and Motion as **not filed.**
Petitioner emailed the PDF of the MR on 08 August 2025[13]	
Petitioner emailed the Verified Declaration on 13 August 2025[14]	
Records Verification dated 14 August 2025[15]	Petitioner only filed one (1) copy of the Verified Declaration.
Petitioner filed one (1) copy of the Verified Declaration on 13 August 2025 through LBC[16]	
OSG filed through email (addressed to: **jrd_enbanc.cta@judiciary.gov.ph**) the Manifestation and Motion on 27 August 2025[17]	

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4 Supra at note 1.
5 *Rollo*, p. 114.
6 Id., pp. 115-117.
7 Id., p. 134.
8 Id., p. 135.
9 Id., p. 136.
10 Id., pp. 137-139.
11 Id., p. 172.
12 Id., p. 173.
13 Supra at note 2.
14 *Rollo*, p. 187.
15 Id., p. 188.
16 Id., p. 189.
17 Id., p. 192.

Minute Resolution dated 01 September 2025[18]	Required petitioner to submit nine (9) additional copies of the Verified Declaration.
Minute Resolution dated 02 September 2025[19]	Noted the MR; required petitioner to furnish the respondent with the hardcopy of the MR; and directed respondent to comment on the MR.
OSG's Manifestation and Motion filed on 27 August 2025 through LBC[20]	
Respondent filed the "Manifestation (in *lieu* of Comment)" on 15 September 2025[21] and emailed on 16 September 2025[22]	
Petitioner filed the Compliance on 22 September 2025[23] through LBC and emailed on 23 September 2025[24]	
Minute Resolution dated 02 October 2025[25]	Noted petitioner's Compliance.
Minute Resolution dated 21 October 2025[26]	Noted OSG's Manifestation and Motion and deem it sufficiently compliant with the En Banc's directive; noted respondent's Manifestation (in *lieu* of Comment); directed petitioner (for the final time) to furnish respondent with a copy of the MR and directed respondent to comment on the MR (once he or she received the copy thereof).
Records Verification dated 11 November 2025[27]	Petitioner only filed one (1) copy of the Manifestation with Compliance.
Petitioner filed one (1) copy of Manifestation with Compliance on 10 November 2025 via LBC[28] and emailed on 11 November 2025[29]	
Minute Resolution dated 01 December 2025[30]	Required petitioner to file nine (9) additional copies of the Manifestation with Compliance.

18 Id., p. 193.
19 Id., p. 194.
20 Id., pp. 195-197.
21 Id., pp. 241-244.
22 Id., p. 247.
23 Id., pp. 249-250.
24 Id., p. 248.
25 Id., p. 262.
26 Id., p. 263.
27 Id., p. 264.
28 Id., pp. 265-266.
29 Id., p. 268.
30 Id., p. 269.

Petitioner filed again the Manifestation with Compliance on 17 December 2025 via LBC[31]	
Records Verification dated 06 January 2026[32]	Petitioner failed to email the PDF of the Manifestation with Compliance (filed on 17 December 2025).
Minute Resolution dated 08 January 2026[33]	Considered the Manifestation with Compliance (filed on 17 December 2025) as **not filed**.
Records Verification dated 15 January 2026[34]	Respondent failed to comment on petitioner's MR.
Petitioner filed the Manifestation with Motion on 06 February 2026 via LBC[35] and emailed on 09 February 2026[36]	
Minute Resolution dated 13 March 2026[37]	Noted the Records Verification dated 15 January 2026; noted petitioner's Manifestation with Motion; and submitted the MR for resolution.

Notwithstanding the Court *En Banc*'s directive to address some of the noted procedural lapses and submit the instant MR for resolution, it is still deemed not filed due to the delayed email transmittal.

En Banc Resolution No. 8-2024[38] provides –

> ...
> 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.***
> ...

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31 Id., pp. 270-271.
32 Id., p. 274.
33 Id., p. 275.
34 Supra at note 3.
35 Id., pp. 278-280.
36 Id., p. 277.
37 Id., p. 283.
38 Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC. Italics and emphasis in the original text.

Relative thereto, *En Banc* Resolution No. 1-2025[39] clarifies a few points in the email filing, to wit –

> ...
>
> 5. **The twenty-four (24)-hour period within which to send the soft copy through e-mail, counted from the date of personal filing of the hard copies or the date of mailing in case of registered mail or accredited courier**, as required in CTA *En Banc* Resolution No. 8-2024, refers to **working days** only. Thus, if the pleading or other court submission is filed on a Friday, the filing party has until the next working day to comply with the electronic transmittal thereof.
>
> For filings by registered mail or accredited courier where the exact time of mailing cannot be ascertained, the twenty-four (24)-hour period for electronic submissions shall be reckoned from 11 :59 p.m. on the day of filing;
>
> ...

Applying the foregoing, here, petitioner emailed the instant MR on **08 August 2025** only (**way beyond the 24-hour requirement for the filing of the paper copy on 05 June 2025**). Notwithstanding the belated email filing, petitioner did not proffer any reasonable ground for the said delay. Thus, in view of the delay in the email filing, the instant MR is **deemed not filed**.

Even if We consider the MR as timely filed, the argument therein, particularly the relaxation of technical rules, has been exhaustively passed upon in the assailed Decision. As such, We find little or no need to reiterate at length our disquisitions on the matter.

As the Supreme Court held in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[40]:

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision.

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39 Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals; Italics in the original text and emphasis supplied.

40 G.R. No. 109645, 04 March 1996.

> This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[41] ruled:

> ...
>
> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.**
>
> ...

Clearly, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would

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[41] G.R. No. 159938, 22 January 2007; Citation omitted and emphasis supplied.

warrant a re-examination of the case. Unfortunately, in the instant case, petitioner had failed to do so.

WHEREFORE, with the foregoing, petitioner Commissioner of Internal Revenue's "Motion for Reconsideration" filed on 05 June 2025 and emailed on 08 August 2025 is **DEEMED NOT FILED**. Nevertheless, it is also **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON OFFICIAL BUSINESS

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

x - x

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice