REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

JOHN V. OLEGARIO,
Respondent.

CTA EB NO. 3182
(CTA Case No. 10967)

Present:

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

Promulgated:
NOV 06 2025 10:12 a.m.

x - x

RESOLUTION

Before the Court *En Banc* is the Petition for Review filed personally by petitioner Commissioner of Internal Revenue (**petitioner/CIR**) on 29 July 2025.

Following an examination of the pleadings filed before Us and the case records in the Court in Division, We are constrained to dismiss the instant Petition for Review for being ***filed out of time***.

We essay our reasons below.

On 25 June 2025, petitioner received a copy of the Second Division's Resolution dated 15 May 2025.[1]

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1 See copy of Notice of Resolution dated 15 May 2025; *Rollo*, p. 38.

On 08 July 2025, petitioner filed an "Urgent Motion for Extension of Time to File Petition for Review"[2] (**Motion for Extension**), asking for an additional fifteen (15) days from 10 July 2025, or the original deadline, to file a Petition for Review. Petitioner electronically filed a copy of the said Motion for Extension on 09 July 2025.[3]

The Court *En Banc* then conditionally granted the Motion for Extension in a Minute Resolution dated 09 July 2025.[4] It gave petitioner a non-extendible period of 15 days from 10 July 2025, or until 25 July 2025, within which to file a Petition for Review.

Accordingly, on 25 July 2025, petitioner electronically transmitted a Petition for Review dated 21 July 2025.[5] In the body of the email accompanying the said Petition, petitioner indicated that a "[h]ard copy thereof will be personally filed on Monday, July 28, 2025".

On 29 July 2025, petitioner personally filed a Petition for Review dated 21 July 2025, similar to the copy earlier transmitted *via* email.[6]

At the outset, We must point out that the recent amendments to the Rules of Court (**ROC**), through Rule 13-A, or the Interim Rule on the Electronic Filing and Service of Pleadings, Judgments, and Other Papers in Civil Cases (**Interim Rule**), as introduced in A.M. No. 19-10-20-SC[7], explicitly laid out the permissible modes for the filing of initiatory pleadings:

> ...
>
> **SECTION 3**. *Manner of filing of complaints and other initiatory pleadings.* - The filing of complaints and other initiatory pleadings shall be done by:
>
> a. Submitting personally the original paper, plainly indicated as such, to the court;
>
> b. Sending the paper by registered mail; or,
>
> c. Sending the paper by accredited courier.[8]
>
> ...

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2 Id., pp. 1-5.
3 Id., p. 6.
4 Id., p. 7.
5 Id., p. 8.
6 Id., pp. 9-21.
7 Re: 2019 Proposed Amendments to the 1997 Rules of Civil Procedure.
8 Emphasis and italics in the original text; underscoring supplied.

The said Interim Rule amended Rule 13[9] of the ROC, as amended by the 2019 Amendments to the 1997 Rules of Civil Procedure[10], and took effect on 01 December 2024.

The Court of Tax Appeals (**CTA**) later on adopted the aforementioned rule in its own CTA *En Banc* Resolution No. 8-2024[11] (**eFiling Guidelines**), taking effect on 01 September 2024, providing thus:

> . . .
> 2. ***Manner of transmittal.*** - ...
> . . .
> The filing of the following pleadings or court submissions in ten (10) paper copies for *En Banc* cases and six (6) paper copies or four (4) paper copies for Division cases shall be by personal filing, by registered mail, or by accredited courier:
>
> (i) Initiatory pleadings and initial responsive pleadings, such as an answer to a complaint or a comment to a petition[.][12]
>
> . . .

Thus, with the personal filing of the instant Petition for Review on **29 July 2025** (beyond the 15-day extended period granted by the Court *En Banc* pursuant to petitioner's Motion for Extension), We are constrained to hold that the same had been ***filed out of time.***

Indeed, neither the Interim Rule nor the eFiling Guidelines permit electronic filing as the primary mode of filing for initiatory pleadings (*i.e.* the present Petition for Review). As can be gleaned from the above discussions, either ruleset only sanctions (a) personal filing; (b) filing *via* registered mail; or (c) filing *via* accredited courier.

We are not unaware that, for a time, this Court permitted electronic filing as a primary mode for initiatory pleadings, in addition to other pleadings, motions, and court submissions, as part of guidelines promulgated to accommodate email submissions during the period of state of public health emergency at the height of the COVID-19 pandemic.

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9 Filing and Service of Pleadings, Judgments and Other Papers.

10 A.M. No. 19-10-20-SC.

11 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.

12 Emphasis and italics in the original text, underscoring supplied.

On 24 February 2021, the Court *En Banc* issued CTA EB Resolution No. 4-2021, setting forth guidelines for "Pleadings, Motions, and Other Court Submissions Filed by Email", and allowing submission by email for pleadings, motions, and other court submissions:

> ...
>
> **NOW, THEREFORE**, pursuant to its authority under Section 8 of Republic Act No. 1125, as amended, this Court, sitting *En Banc* **RESOLVES**, as it hereby **RESOLVED**, to adopt the following guidelines in relation to the filing of pleadings, motions, and other court submissions by email during the Period of State of Public Health Emergency due to the COVID-19 Pandemic:
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> 1. Pleadings, motions, and other court submissions may be filed by email through the official email address of the CTA Judicial Records Division <u>jrd.cta@judiciary.gov.ph</u> copy furnished the official email address of the CTA *En Banc* <u>enbanc.cta@judiciary.gov.ph</u> for *en banc* cases or the email address of the concerned CTA Division for Division cases, as follows[.][13]
>
> ...

In a later *En Banc* Resolution No. 3-2023 issued on 14 March 2023[14], the Court *En Banc* opted to continue adopting similar electronic submission guidelines, pursuant to a request by the Tax Management Association of the Philippines, Inc. (**TMAP**) to continue allow electronic filing even though the period of state of public health emergency was no longer extended.

Then, in another *En Banc* Resolution No. 4-2024 issued on 08 April 2024[15], the Court *En Banc* resolved to maintain the *status quo* in the manner of filing of pleadings, motions, and other court submissions, as provided in the earlier *En Banc* Resolution No. 3-2023 dated 14 March 2023.[16]

However, at the dawn of the eFiling Guidelines, nominating electronic filing as a primary mode was no longer permissible. As enunciated further above, the said Guidelines clearly specified personal filing and filing through registered mail and accredited courier as the only modes allowed for the filing of initiatory pleadings. The same Guidelines likewise expressed that it superseded previous, inconsistent rules:

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13 Emphasis, italics, and underscoring in the original text.
14 Filing of Pleadings, Motions, or Other Court Submissions by Email.
15 Filing of Pleadings, Motions, and Other Court Submissions in the Court of Tax Appeals.
16 Supra at note 14.

> . . .
>
> **10.** ***Date of Mandatory Applicability.*** – This Resolution shall take effect on September 1, 2024.
>
> All previous CTA issuances inconsistent with the Guidelines are hereby repealed or modified accordingly.[17]
>
> . . .

As such, at the time of filing of the instant Petition for Review, it is clear that electronic filing as the primary mode of filing is no longer sanctioned by the rules.

Thus, when petitioner transmitted an electronic copy of the Petition for Review on 25 July 2025[18], the same could not be considered validly filed. The latter personal filing thereof on 29 July 2025[19] served as its initial filing, which, as discussed above, fell beyond the extended period to granted by the Court *En Banc*.

As a tangent, any initiatory pleadings filed, pursuant to the eFiling Guidelines, must be followed by electronic versions transmitted *via* email within twenty four (24) hours from the filing of paper copies.

For purposes of complying with the eFiling Guidelines, while it can be said that the electronic version transmitted ahead of the paper copies may be deemed as *substantial compliance* with the requirements of the said Guidelines *with respect to the requirement to transmit electronic copies*, the fact remains that the initiatory pleading was ***filed out of time.***

WHEREFORE, petitioner Commissioner of Internal Revenue's Petition for Review personally filed on 29 July 2025 is **DISMISSED** for being filed out of time. Meanwhile, the Petition for Review filed *via* email on 25 July 2025 is noted without action.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Acting Presiding Justice

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[17] Emphasis and italics in the original text.
[18] Supra at note 5.
[19] Supra at note 6.

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

ON OFFICIAL BUSINESS

HENRY S. ANGELES
Associate Justice