

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

**GOODYEAR STEEL PIPE
CORPORATION,**

CTA CASE NO. 10541

Petitioner, Members:

-versus-

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

Respondent.

APR 14 2025

4:07 pm

x -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration*, filed on January 20, 2025, with respondent's *Comment/Opposition (Re: Motion for Reconsideration dated 18 January 2025)*, filed via registered mail on February 7, 2025. Petition assails this Court's Decision, dated November 25, 2024, raising the following arguments:

- 1) As respondent did not dispute petitioner's allegations as to the date on which it received the assailed Final Decision on Disputed Assessment ("FDDA"), said allegations must be deemed true;
- 2) Its allegation fits Philpost's stated lead time for the delivery of registered mail;
- 3) The restrictions and Supreme Court issuances in response to the Modified Enhanced Community Quarantine ("MECQ") in effect at the time should be taken into account; and
- 4) Procedural rules should be liberally construed.

To review, the assailed FDDA was issued on April 14, 2021. Petitioner claims to have received the FDDA on April 27, 2021, but offered no solid proof in support of such. The Court thus considered the prescriptive period for filing a judicial appeal to have begun on April 14, 2021, giving petitioner until May 14, 2021, within which to file its Petition. Since it filed its Petition on May 27, 2021, the Court dismissed the case for lack of jurisdiction.

The Motion lacks merit.

Referring back to *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*¹ (“*Mitsubishi*”), which this Court cited in the assailed Decision, jurisdiction is “conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists.” This undermines petitioner’s *first* argument, which, in effect, asks the Court to deem its stated date of receipt as true, not on the basis of actual evidence, but simply because respondent did not directly dispute or oppose it. To do so, however, would be akin to the Court assuming jurisdiction over this case on the basis of mere acquiescence by the parties. Applying *Mitsubishi*, such acquiescence cannot overcome a lack of solid evidence to support petitioner’s allegation. The Court must thus reject this argument.

As for petitioner’s *second* argument, the same is unconvincing. Petitioner offers nothing to ensure that using the approximations and guesses it suggests would not lead to a “false belief” that the Court has jurisdiction over the case. That the 9 working days between April 14 and 27, 2021, is within the loose 8-to-15-working-day period is not enough to confirm petitioner’s stated date of receipt. While “[i]t is not impossible for [petitioner] to have received the FDDA on the [9th] working day”, as petitioner itself states, neither is it impossible for petitioner to have received the FDDA on the 8th working day. While less probable, neither is it strictly impossible for petitioner to have received the FDDA some time within the 1st to 7th working days. The point is that this line of argument, as anchored on mere guesses, is insufficient to establish jurisdiction. It must thus be rejected as well.

Neither can the Court accept petitioner’s *third* argument. As petitioner points out, the General Community Quarantine was already in effect as early as on May 17, 2021, so it could have filed its Petition then. Having instead filed it 10 days later, the Petition was untimely filed.

Finally, petitioner’s *fourth* argument is unacceptable as well. Following *Mitsubishi*, which cites *Anderson v. Ho*,² procedural rules cannot be dismissed by the mere mention of “substantial justice.” Extending this insight here, petitioner’s invocation of liberally construing procedural rules cannot dispel said rules and certainly cannot grant this Court jurisdiction over a case when We have none.

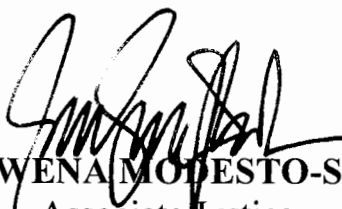
In sum, the Motion fails to establish that this Court does, in fact, have jurisdiction over the instant case.

¹ G.R. No. 209830, June 17, 2015.

² G.R. No. 172590, January 7, 2013.

ACCORDINGLY, petitioner's *Motion for Reconsideration*, filed on January 20, 2025, is hereby **DENIED** for lack of merit. The Decision, dated November 25, 2024, is hereby **AFFIRMED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice