

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

COLAS RAIL PHILIPPINES,
INC. represented by JEANETTE
TUHAO,

Petitioner,

-versus-

CTA CASE NO. 12414

Members:

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

ANTONIO ILAGAN, in his official
capacity as OIC - Regional
Director, Revenue Region No. 8A –
Makati City, Bureau of Internal
Revenue,

Respondent.

Promulgated:

JUL 14 2026
2:50 p.m.

x ----- x

RESOLUTION

Before the Court are (1) a *Petition for Review*, filed on April 13, 2026; and (2) Petitioner’s *Manifestation and Compliance*, filed on June 9, 2026.

On May 7, 2026, this Court issued a Minute Resolution ordering petitioner to file (1) a softcopy of its Petition; (2) an original or certified true copy of the Decision being assailed; and (3) proof of the date of its receipt of said Decision. Petitioner complied with these, sending the required softcopy on June 5, 2026, and filing the instant *Manifestation and Compliance*. Attached to the same were (1) what appears to be the original copy of the Decision being assailed; and (2) an “Acknowledgement of Receipt,” showing that petitioner received the assailed Decision on March 11, 2026.

Under *Rule 8, Section 3(a) of the Revised Rules of the Court of Tax Appeals*, a party adversely affected by the decision of the Commissioner of Internal Revenue¹ in a case involving claims for refund has *30 days* from its receipt of the adverse ruling within which to file a *Petition for Review* before this Court. As such, petitioner had until April 10, 2026, a Friday, within which to file a *Petition for Review*.

¹ The assailed Decision was issued by respondent Regional Director, who is not the Commissioner of Internal Revenue. However, the Commissioner has the authority to delegate their powers, including the power to decide on claims for refund, to their authorized representatives, such as respondent Regional Director. It is through this delegation of power that Regional Director was authorized to issue the Decision here. Pertinently, it also means that respondent Regional Director’s Decision is considered the Commissioner’s Decision.

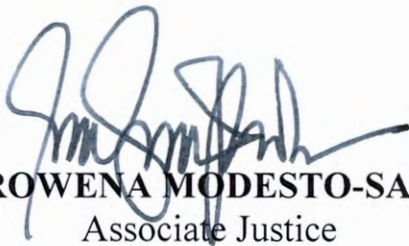
Unfortunately, petitioner instead filed the instant Petition on the following Monday, April 13, 2026. Petitioner's judicial appeal was thus filed beyond the prescriptive period, and the assailed Decision has become final and executory.

Consequently, this Court lacks jurisdiction over this case. We have no recourse but to dismiss it.

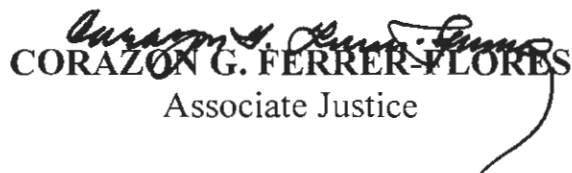
FOR THESE REASONS, the instant *Petition for Review*, filed on April 13, 2026, is hereby **DISMISSED** for lack of jurisdiction.

The *Manifestation and Compliance*, filed on June 9, 2026, and petitioner's filing of a softcopy of the dismissed Petition, are both merely **NOTED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice