

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

THIRD DIVISION

ALASKA MILK CORPORATION, CTA AC No. 272

Petitioner,

Members:

-versus-

**MANAHAN, Chairperson,
REYES-FAJARDO, and
ANGELES, JJ.**

**OFFICE OF THE CITY
TREASURER and/or DAVAO
CITY,**

Promulgated:

Respondents.

JAN 28 2025

x

4:22 p.m.

x

R E S O L U T I O N

MANAHAN, J.:

For resolution of the Court is petitioner's *Motion for Reconsideration* filed on August 20, 2024, with respondents' *Comment (To the Motion for Reconsideration by the Petitioner dated August 20, 2024)* filed on October 29, 2024.

For easy reference, the dispositive portion of the assailed Decision¹ reads, as follows:

"ACCORDINGLY, the Petition for Review is **DENIED,** for lack of jurisdiction.

SO ORDERED."²

To recall, the Court dismissed the Petition for lack of jurisdiction, as follows:

"With respect to the filing of the instant Petition before the CTA, Section 3(a), Rule 8 of the 2005 Revised Rules of the CTA (RRCTA) pertinently provides:

¹ Docket, pp. 213-224.

² *Id.*, p. 224.

“SEC. 3. *Who may appeal; period to file petition.* –

(a) A party adversely affected by a decision, ruling or the inaction of xxx a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days **after receipt of a copy of such decision or ruling xxx**” (*Emphasis supplied*)

In the instant case, AMC alleges that on September 8, 2022, it received the assailed Order denying its Motion for Reconsideration. Meanwhile, in the RTC records, the Order denying the Motion for Reconsideration was copy furnished to petitioner’s law firm on August 4, 2022. However, after careful review of the records, no evidence was presented by AMC to show that it indeed received the assailed Order on September 8, 2022. Thus, the Court has no means to verify whether the present Petition for Review was timely filed.

Considering AMC’s failure to provide proof of its date of receipt of the assailed Order or the timeliness of the filing of the instant Petition, the Court has no jurisdiction to entertain the same.”³

In support of its motion, petitioner provided proofs of the date of receipt of the assailed Order or the timeliness of the filing of the Petition, by attaching the following documents:

1. The assailed lower court Order’s envelope indicating that the Davao Central Post Office dispatched said assailed Order on August 26, 2022 and was received by petitioner’s counsel on September 8, 2022;
2. A copy of the assailed Order with stamp received by petitioner’s counsel, through its receptionist Ms. Roann S. Canoneo, on September 8, 2022;
3. Affidavit of Ms. Roann S. Canoneo dated August 19, 2024; and
4. The Postmaster’s Certification dated August 9, 2024.

Considering the said documents attached by petitioner in the instant motion, the Court is convinced that petitioner, through counsel, received the assailed lower court Order on

³ *Id.*, p. 223.

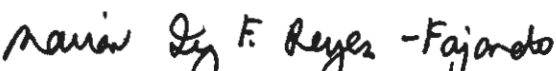
September 8, 2022. Counting thirty (30) days therefrom, petitioner had until October 10, 2022⁴ within which to file the Petition. Records reveal that petitioner filed the instant Petition on October 7, 2022. Hence, the instant Petition was timely filed.

In view thereof, the instant Motion for Reconsideration is **GRANTED**. Accordingly, the instant case is deemed **SUBMITTED ANEW** for decision.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice

⁴ The last day for filing the Petition fell on a Saturday. Hence, the last day for filing the Petition is on the next working day, or on October 10, 2022.