

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

En Banc

**COMMISSIONER OF
INTERNAL REVENUE,**

Petitioner,

CTA *EB* NO. 2873

(CTA Case No. 10139)

Members:

- versus -

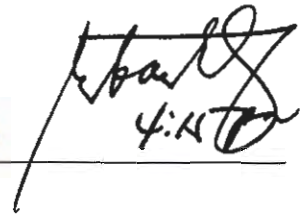
**RINGPIS-LIBAN, P.J.
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

**HALLIBURTON WORLDWIDE
LIMITED – PHILIPPINE
BRANCH,**

Respondent.

Promulgated:

MAR 19 2026



X - - - - - X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (Decision of 14 October 2025)*, filed on November 6, 2025, with Petitioner's *Comment (Re: Motion for Reconsideration dated 5 November 2025)*, filed on December 9, 2025.

Petitioner assails this Court's Decision, dated October 14, 2025, which dismissed his Petition for Review for lack of jurisdiction. Petitioner argues that (1) respondent failed to comply with the relevant invoicing requirements, so its claim for refund must be denied; and (2) this Court *En Banc* properly assumed jurisdiction over this case, so We should not have dismissed the Petition. Respondent disagrees, insisting that the Petition was filed late and was thus correctly dismissed.

The Motion lacks merit.

Anent petitioner's claim that respondent failed to comply with the relevant invoicing requirements, the same has no bearing on Our dismissal of this case for lack of jurisdiction. We shall thus reject the same for irrelevance.

As for petitioner's argument that the Court assumed jurisdiction over his case, the same is comprised of three contentions: (1) litigants are allowed to use registered mail and accredited couriers interchangeable, and this Court has seldom resorted to dismissal for minor lapses in procedure; (2) *Rule 13, Section 14 of the Rules of Court, as amended*, does not expressly prohibit filing via accredited courier; and (3) the Court already assumed jurisdiction over the case when it granted petitioner's *Motion for Extension of Time to File Petition for Review*, filed via licensed courier on February 13, 2024, and when petitioner paid the filing fees. However, all three sub-arguments fail.

First, petitioner cites no laws, rules, regulations, or actual examples to support its claim on the two types of mail being interchangeable or its claim that this Court seldom resorts to dismissal for procedural lapses. Having no legal or empirical basis, the first contention is self-serving and must thus be rejected.

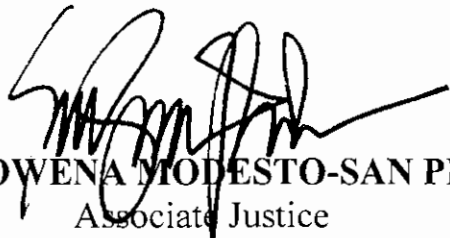
Second, *Rule 13, Section 14 of the Rules of Court, as amended*, still requires that initiatory pleadings be "filed *personally or by registered mail*." The list does not include accredited couriers, so that form of filing must be considered excluded from what is allowed. Indeed, that the provision does not explicitly prohibit such manner of filing does not mean it is automatically allowed. That the provision does not explicitly prohibit filing via *unaccredited* courier does not mean the same is an allowed method for filing initiatory pleadings, after all.

Third, the grant of the Motion for Extension and the payment of filing fees does not grant this Court jurisdiction over a case. Only the *timely* filing of the Petition for Review can accomplish this. Since petitioner filed his Petition late, the Court in Division's ruling did attain finality. We consequently no longer have the requisite authority to review it, much less reverse it. Hence, We lack the jurisdiction to act on what petitioner seeks.

Petitioner's arguments thus fail to convince Us to reverse the assailed Decision.

ACCORDINGLY, the instant petitioner's *Motion for Reconsideration (Decision of 14 October 2025)*, filed on November 6, 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.

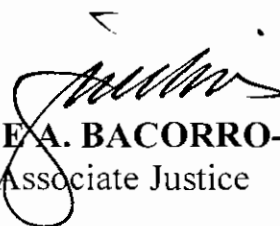


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

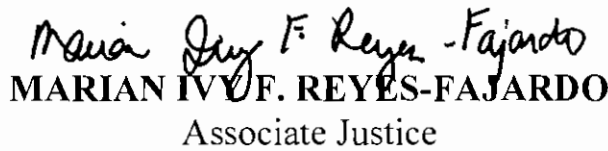
WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



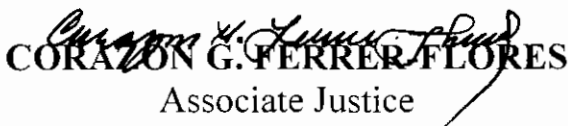
JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice