REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

JUAN MIGUEL ARROYO & MA. ANGELA M. ARROYO (GOMECO METAL CORP.), Petitioners,	**CTA CASE NO. 9341**
	Members:
- versus -	**CASTAÑEDA, JR.,** *Chairperson,* **BACORRO-VILLENA,** *and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUN 09 2022 2:08 PM

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RESOLUTION

CASTAÑEDA, JR., *J.*:

For resolution is respondent's **MOTION FOR RECONSIDERATION [re: Decision dated March 18, 2022]**, filed on April 6, 2022, with petitioners' **OPPOSITION**, filed on May 2, 2022.

As stated in respondent's motion[1] and as pointed out in petitioners' Opposition,[2] respondent received a copy of the decision on March 21, 2022. Accordingly, respondent had fifteen (15) days from March 21, 2022, the date of receipt, to file a motion for reconsideration based on Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA):

[1] Division Docket, Vol. II, p. 1167.
[2] Division Docket, Vol. II, p. 1177.

"RULE 15
MOTION FOR RECONSIDERATION OR NEW TRIAL

> **SECTION 1.** *Who may and when to file motion.* - Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by filing a motion for reconsideration or new trial for fifteen days from the date of receipt of notice of the decision, resolution or order of the Court in question. (a)"

The records also bear out that respondent indeed received the decision on March 21, 2022.[3] Counting fifteen days from this date, counsel, therefore, only had until April 5, 2022 to file a motion for reconsideration. By filing the motion on April 6, 2022, respondent's counsel missed the deadline by a day.[4]

This *unexplained* delay in the filing of respondent's motion for reconsideration before the Court is not just a technical lapse which can be excused. More importantly, it is a *jurisdictional defect. "The 15-day reglementary period for the filing of the motion for reconsideration is mandatory and jurisdictional."*[5]

In view of the late filing of respondent's motion for reconsideration, the assailed decision dated March 18, 2022 has become final and executory, thereby depriving this Court of jurisdiction from taking cognizance of the said motion or from disturbing a final and executory decision.

WHEREFORE, premises considered, the motion is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

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[3] *See* Notice of Decision, Division Docket, Vol. II, p. 1145.
[4] *See* the bar code indicating the date of receipt, Division Docket, Vol. II, p. 1167.
[5] *Suarez v. Villarama*, G.R. No. 124512, June 27, 2006. See also *International Exchange Bank v. Commissioner of Internal Revenue*, CTA EB No. 370 (CTA Case No. 7343), September 9, 2008.

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice