REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2887** (CTA Case No. 10284)
	Present:
-versus-	**DEL ROSARIO**, *P.J.*, **RINGPIS-LIBAN**, **MANAHAN**, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, *and* **ANGELES**, *JJ.*
BETHLEHEM HOLDINGS, INC., *Respondent.*	Promulgated: APR 22 2025 2:07 pm

x -- x

RESOLUTION

DEL ROSARIO, P.J.:

For resolution of this Court is petitioner's **Motion for Reconsideration (*En Banc*'s Decision dated January 23, 2025) filed on February 21, 2025.**[1]

The dispositive portion of the assailed Decision dated January 23, 2025 reads:

> "**WHEREFORE,** premises considered, the present Petition for Review filed by petitioner Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. The Decision dated September 26, 2023 and the Resolution dated February 27, 2024 rendered by the Court's Special Second Division in CTA Case No. 10284 are **AFFIRMED.**"[2]

---

[1] CTA *En Banc* Docket, pp. 90-95.
[2] CTA *En Banc* Docket, p. 77.

At the outset, the Court notes that the instant Motion for Reconsideration was **filed out of time**.

Section 1 of Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA), as amended, provides:

> "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 <u>within fifteen days</u>** from the date of receipt of notice of the decision, resolution or order of the Court in question." *(Boldfacing and underscoring supplied)*

It is well-established that the period for filing a Motion for Reconsideration is strictly non-extendible.[3] Failure to file the motion within the prescribed period renders the judgment or final order of the court final and executory.[4]

In the Notice of Decision dated January 23, 2025,[5] the Court directed the parties to inform it of the date they received the notice along with a copy of the assailed Decision. On February 3, 2025, the Office of the Solicitor General (OSG) submitted its Compliance[6] via electronic mail. In the Minute Resolution[7] dated February 19, 2025, the Court deemed the Compliance **not filed** due to the OSG's failure to submit a hard copy, in accordance with CTA *En Banc* Resolution Nos. 8-2024 and 1-2025.

Records reveal the following dates of receipt of the assailed Decision: February 4, 2025, by respondent Bethlehem Holdings, Inc.; **<u>January 28, 2025</u>**, by the **<u>OSG</u>**; and February 3, 2025, by the Bureau of Internal Revenue (BIR).

In the case of *Baldovino-Torres vs. Torres*,[8] the Supreme Court reaffirmed its rulings in *National Power Corp. vs. National Labor Relations Commission, et al.*[9] and *Commissioner of Customs vs.*

---

[3] *Habaluyas Enterprises, Inc. and Pedro Habaluyas vs. Judge Maximio M. Japson, et al.*, G.R. No. 70895, May 30, 1986; *Solomon Rolloque, et al. vs. The Honorable Court of Appeals and Apolinario Hidalgo*, G.R. No. 78109, January 18, 1991; *Gregorio De Leon, doing business as G.D.L. Marketing vs. Hercules Agro Industrial Corporation and/or Jesus Chua and Rumi Rungis Milk*, G.R. No. 183239, June 2, 2014.
[4] *Far East Bank & Trust Company vs. Commissioner of Internal Revenue*, G.R. No. 149589, September 15, 2006.
[5] CTA *En Banc* Docket, p. 63.
[6] CTA *En Banc* Docket, p. 79.
[7] CTA *En Banc* Docket, p. 89.
[8] G.R. No. 248675, July 20, 2022.
[9] G.R. Nos. 90933-61, May 29, 1997.

Court of Tax Appeals,[10] clarifying that the 15-day reglementary period for filing a motion for reconsideration or a new trial begins from the date of receipt by the OSG, as the authorized representative of the Government of the Philippines, including its agencies and instrumentalities, *viz*:

> In the case of *National Power Corporation v. National Labor Relations Commission (NAPOCOR)*, the Court held that **the proper basis for computing the reglementary period to file an appeal and in determining whether a decision had attained finality is service on the OSG.** In holding so, the Court emphasized that the lawyer deputized by the OSG is considered as a mere representative of the latter who retains supervision and control over the deputized lawyer. As a consequence, copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter.
>
> The *NAPOCOR* case was cited in the subsequent case of *Commissioner of Customs v. Court of Tax Appeals*, where it was reiterated that **although the OSG may have deputized the lawyers in a government agency represented by it, the OSG continues to be the principal counsel and, therefore, service on it of legal processes, and not that on the deputized lawyers, is decisive.**
>
> In the same vein, **the period to file a motion for reconsideration in the present case should be counted from the receipt by the OSG of a copy of the RTC Decision** on April 4, 2017. Xxx *(Boldfacing supplied)*

Meanwhile, CTA *En Banc* Resolution No. 8-2024 provides that the filing of a Motion for Reconsideration of a Decision before the CTA *En Banc* shall be by **<u>personal filing</u>, by registered mail, or by accredited courier.**

Thus, counting fifteen (15) days from **January 28, 2025**, the date the OSG received the assailed Decision, petitioner only had until **<u>February 12, 2025</u>** within which to file its Motion for Reconsideration. He only filed the instant Motion for Reconsideration on February 18, 2025 via electronic mail, and on **<u>February 21, 2025 via personal filing</u>**. Hence, the Motion was belatedly filed and should be dismissed outright.

Nonetheless, even if the Motion for Reconsideration was filed on time, it remains dismissible for lack of merit.

---

[10] G.R. No. 132929, March 27, 2000.

Petitioner's arguments raised in his Motion are mere reiteration of the arguments pleaded in his Petition for Review filed before the Court *En Banc* on April 4, 2024, all of which have already been thoroughly considered and addressed in the assailed Decision. Accordingly, restating the Court's pronouncements in the assailed Decision to address the same issues would be an unnecessary redundancy.

As emphasized in *Social Justice Society (SJS) Officers vs. Lim*,[11] citing *Ortigas & Co. Ltd. Partnership vs. Judge Velasco*:[12]

> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:
>
> > The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, **does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor**, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. **This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant**; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. **It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial** (Sec. 14, Art. VIII, Constitution); xxx. *(Boldfacing supplied)*

Thus, the Court finds no cogent reason to modify or reverse its assailed Decision.

WHEREFORE, premises considered, petitioner's Motion for Reconsideration is **DENIED for being filed out of time and for lack of merit.**

---

[11] G.R. No. 187836, March 10, 2015.
[12] G.R. No. 109645, July 25, 1994. *an*

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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