REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

**SECOND DIVISION**

**LBC EXPRESS-SEM, INC.,**
*Petitioner,*

- versus -

**COMMISSIONER OF INTERNAL REVENUE,**
*Respondent.*

**CTA Case No. 11942**

Members:

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

Promulgated:

__________________ 1:16 pm

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# RESOLUTION

In the Resolution dated July 4, 2025, this Court dismissed the present Petition for Review for lack of jurisdiction.

On August 13, 2025, petitioner filed its Motion for Reconsideration. In seeking reconsideration of the dismissal of its Petition for Review, petitioner avers that the latest rules issued by both the Supreme Court and this Court, allow the filing of initiatory pleadings by accredited courier that were in effect at the time of its filing on May 22, 2025.

After careful evaluation of the arguments raised vis-à-vis the case records as well as the relevant statutory rules and jurisprudence, this Court finds merit in petitioner's position.

**ACCORDINGLY**, petitioner's Motion for Reconsideration is **GRANTED**. The Petition for Review having been found sufficient in form and substance, let Summons be issued to respondent in this case.

It is noted that the present Petition for Review is accompanied by an Urgent Motion to Suspend Collection of Tax (With Prayer for the issuance of a Writ of Preliminary Injunction and Dispensing of Bond) (the "*Urgent Motion*"). In support thereof, petitioner argues that, apart from the ground of prescription, the collection is premature since the deficiency taxes sought to be collected have not yet become delinquent.

Petitioner likewise prays for the dispensation of the posting of a bond. It alleges that its cash account is insufficient to cover the total assessed amount and that it would be compelled to liquidate other assets, thereby disrupting its operations, merely to comply with the requirement of posting a bond.

The Court is mindful of the well-entrenched principle in jurisprudence that "taxes are the lifeblood of the government and should be collected promptly, without unnecessary hindrance or delay."[1] Consistent with this principle, Section 218 of the National Internal Revenue Code of 1997, as amended, categorically provides that no court shall have the authority to grant an injunction to restrain the collection of any national internal revenue tax, fee, or charge imposed by the Code. The sole exception, as provided under Section 11 of Republic Act No. 1125, arises when, in the opinion of the Court, such collection may jeopardize the interests of the government and/or the taxpayer.[2]

In view of the foregoing, respondent is **ORDERED** to file, within **five (5) days** from receipt of the Summons or of this Resolution, whichever is later, a Comment or Opposition to petitioner's *Urgent Motion.*

Let the *Urgent Motion* be **SET FOR HEARING** on **November 6, 2025** at **9:00 AM** to determine whether the issuance of a suspension order is warranted in this case.

Pursuant to CTA *En Banc* Resolution No. 5-2024,[3] respondent is hereby **ORDERED** to refrain from undertaking any administrative action for the collection of petitioner's alleged deficiency taxes subject of the present case during the pendency of the *Urgent Motion*, so as not to render nugatory or ineffectual the Court's ruling thereon. Respondent is **FURTHER ORDERED** to desist from enforcing or implementing the Warrant of Distraint and/or Levy (WDL) No. 126-2025-07 dated May 20, 2025, until the *Urgent Motion* shall have been finally resolved.

**SO ORDERED.**

**MA. BELEN M. RINGPIS-LIBAN**
*Associate Justice*

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[1] *Commissioner of Internal Revenue v. Standard Insurance Co., Inc.*, G.R. No. 219340 (Resolution), April 28, 2021.
[2] *Id.*, citing *Angeles City v. Angeles Electric Corporation*, 636 Phil. 43, 51-52 (2010).
[3] Temporary Suspension Order (June 10, 2024).

**MARIA ROWENA MODESTO-SAN PEDRO**
*Associate Justice*

**CORAZON G. FERRER-FLORES**
*Associate Justice*