CTA Form No. 8 (For DCC)

22-000096-0062

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10796

MYSERV INTERNATIONAL INC. as represented by Ms. CECILIA O. TOLEDO,
Petitioner,

- versus -

CESAR R. DULAY, COMMISSIONER OF INTERNAL REVENUE, AND DEOGRACIAS T. VILLAR, JR., REGIONAL DIRECTOR OF REVENUE DISTRICT OFFICE 43-B**
Respondents.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. OSCAR A. AGUILAR
ATTY. ROSE ANN O. TOLENTINO
Bureau of Internal Revenue
Legal Division, Revenue Region No.7B (East NCR)
25th Floor, The Podium West Tower
ADB Avenue, Ortigas Center, Mandaluyong City

MR. DEOGRACIAS T. VILLAR, JR.
Regional Director
Bureau of Internal Revenue
Revenue Disrict Office 43-B
Pasig City, Metro Manila

THE LAW FIRM OF FIEL BRILLANTE RONQUILLO TIBLE
Suite 1202, Tycoon Centre Building
Pearl Drive, Ortigas Center, Pasig City

GREETINGS:

You are hereby notified by these presents that on **February 6, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 9, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

MYSERV INTERNATIONAL, INC. as represented by **MS. CECILIA O. TOLEDO,** Petitioner,	CTA Case No. **10796**
	Members:
- versus -	**BACORRO-VILLENA,** *Acting Chairperson, and* **CUI-DAVID,** *JJ.*
CESAR[*] R. DULAY, COMMISSIONER OF INTERNAL REVENUE, AND DEOGRACIAS T. VILLAR, JR., REGIONAL DIRECTOR[**] OF REVENUE DISTRICT OFFICE 43-B, Respondents.	Promulgated: FEB 0 6 2026; 11:05AM

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue's (**CIR**'s) "Motion for Reconsideration (Decision dated 16 July 2025)" (**MR**) emailed on 02 September 2025 and personally filed on 04 September 2025, with petitioner MyServ International, Inc.'s (**petitioner**'s), as represented by Ms. Cecilia O. Toledo (**Toledo**), "Comment and/or Opposition to the [MR] dated 02 September 2025" filed on 15 September 2025 and emailed on even date.

Respondent CIR impugns this Court's Decision[1] promulgated on 16 July 2025 (**assailed Decision**). The dispositive portion states:

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* Should be "Caesar."

** Should be "Revenue District Officer."

1 Division Docket, Volume III, pp. 1238-1276.

...

> **WHEREFORE**, the foregoing premises considered, the present Petition for Review filed by petitioner MyServ International, Inc., as represented by Ms. Cecilia O. Toledo on 02 March 2022 is hereby **GRANTED**. Accordingly, respondent Commissioner of Internal Revenue's notices and assessments are declared **VOID** and henceforth **CANCELLED**. Consequently, the Warrant of Distraint and/or Levy dated 18 June 2020 covering the assessed deficiency tax liabilities against petitioner for the calendar year 2009, in the aggregate amount of ₱302,149,900.41, inclusive of surcharge, interest and compromise penalty, is also **CANCELLED** and **SET ASIDE**.
>
> Respondent Commissioner of Internal Revenue or any person duly acting on his or her behalf is hereby **ENJOINED** from pursuing any action against petitioner MyServ International, Inc., as represented by Ms. Cecilia O. Toledo relative to the above-mentioned void assessments.
>
> **SO ORDERED.**

...

In respondent's MR, he or she argues that that the Court erred in holding that it still has jurisdiction over the instant case. According to respondent, the instant Petition for Review was belatedly filed considering that petitioner received respondent's "final decision" on 06 March 2020 through Regional Director (**RD**) Romulo Aguila's Jr. (**Aguila**'s) Letter dated 10 January 2020[2] (**RD Aguila's Letter**). However, petitioner filed an administrative protest only on 20 July 2020 or 136 days after receiving the alleged denial of its protest letter. He or she reiterates that petitioner did not file a valid protest rendering the assessments undisputed. Lastly, respondent CIR maintains that petitioner is liable for deficiency taxes.

In its Comment, petitioner counters that: (1) this Court has jurisdiction over the disputed assessments because under Republic Act (**RA**) No. 1125,[3] as amended by RA 9282,[4] a taxpayer adversely affected by an adverse decision or ruling of respondent CIR has thirty (30) days to file a Petition for Review with the Court of Tax Appeals (**CTA**), which

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2 Exhibit "R-11", id., Volume II, p. 866.

3 AN ACT CREATING THE COURT OF TAX APPEALS.

4 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

petitioner seasonably did; and (2) consistent with the Court's assailed Decision, RD Aguila's Letter cannot be deemed a final decision, it timely filed an administrative protest before respondent CIR and the subject tax assessments are void for having been issued in violation of petitioner's right to administrative due process.

We resolve.

Incipiently, We observe that the present MR was filed out of time. Respondent CIR received a copy of the assailed Decision on 29 July 2025.[5] The Office of the Solicitor General (**OSG**) received the same on 30 July 2025.[6] Respondent Revenue District Office (**RDO**) No. 43-B, Pasig City, likewise received a copy on 01 August 2025.[7]

Section 1 of Rule 15 of the Revised Rules of the Court of Tax Appeals (**RRCTA**), states that:

> ...
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> 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 **<u>within fifteen days from the date of receipt of notice of the decision, resolution or order of the Court in question</u>**.[8]
>
> ...

From the foregoing, respondent CIR had fifteen (15) days from receipt of the assailed Decision, or until 13 August 2025 or at the latest, on 14 August 2025 (if reckoned from the OSG's receipt), to file an MR. Thus, respondent CIR's MR, emailed on 02 September 2025 and personally filed on 04 September 2025, was belatedly made. Consequently, the assailed Decision had already attained finality as to respondent CIR.

5 See Notice of Decision, Division Docket, Volume III, pp. 1236-1237.
6 Id.
7 Id.
8 Emphasis and underscoring supplied; Italics in the original text.

Even assuming that the present MR was timely filed, respondent CIR's arguments remain to be mere rehash of the matters that the assailed Decision has already exhaustively addressed and passed upon.[9]

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[10] the Supreme Court declared:

> ...
>
> 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); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

WHEREFORE, premises considered, respondent Commissioner of Internal Revenue's "Motion for Reconsideration (Decision dated 16 July 2025)" transmitted *via* email on 02 September 2025 and personally filed on 04 September 2025, is hereby **DENIED** for lack of merit and for having been filed out of time.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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9 Supra at note 1, pp. 1254-1268.
10 G.R. No. 109645, 04 March 1996.

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice