

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

EY GDS (CS) PHILIPPINES,
INC.,

Petitioner,

CTA Case No. 12021

Members:

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

- versus -

COMMISSIONER OF
INTERNAL REVENUE,

Respondent.

Promulgated:

OCT 07 2025

X-----X

RESOLUTION

Records show that the present *Petition for Partial Review* (the “*Petition*”) assails the decision of the duly authorized representative of respondent, embodied in the VAT Refund Notice dated May 26, 2025, which partially granted petitioner’s claim for VAT refund.

The *Petition*, in part, alleges as follows:

“10. Section 112(C) of Republic Act No. 8424 or the National Internal Revenue Code of 1997, as amended (“NIRC”), provides:

In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within 30 days from the receipt of the decision denying the claim, appeal the decision with the CTA: *Provided*, however, That failure on the part of any official, agent, or employee of the BIR to act on the application within the 90-day period shall be punishable under Sec. 269 of this Code. (Emphasis supplied.)

11. Petitioner received the *Assailed VAT Refund Notice* on 29 May 2025. Petitioner thus has until 28 June 2025 to file its appeal with the CTA. Since 28 June 2025 falls on a Saturday, this *Petition for Partial Review* is timely filed on 30 June 2025, the immediately succeeding business day.

After a careful evaluation of the material averments in the *Petition*, the Court finds that it was filed out of time and is, therefore, dismissible for lack of jurisdiction.

It is a basic rule that the jurisdiction of a court may be questioned at any stage of the proceedings.¹ Courts have the duty to resolve the question of jurisdiction before addressing any other matter in the case, even if such issue is not raised by the parties.² Lack of jurisdiction is among the recognized exceptions where a court may dismiss a claim or case *motu proprio* at any time, when it appears from the pleadings or the evidence on record that such ground exists, even if not invoked in the answer or in a motion to dismiss.³ This is because jurisdiction is conferred by law, and the absence thereof affects the very authority of the court to take cognizance of the case and to render judgment.⁴ Where the court has no jurisdiction over the nature of the action, it has no recourse but to order its dismissal.

It is likewise a settled rule that jurisdiction over the nature of an action is determined by the allegations in the complaint or other initiatory pleading, and not by the defenses set forth in the answer.⁵

The *Petition* was sent via LBC, an accredited private courier service, on **June 30, 2025**, and was received by the Court on **July 2, 2025**.

Section 14, Rule 13 of A.M. No. 19-10-20-SC⁶ provides:

“SEC. 14. *Conventional Service or Filing of Orders, Pleadings and Other Documents.* — Notwithstanding the foregoing, **the following orders, pleadings, and other documents must be served or filed personally or by registered mail when allowed**, and shall not be served or filed electronically, unless express permission is granted by the court:

- (a) **Initiatory pleadings** and initial responsive pleadings, such as an answer;
- (b) Subpoena, protection orders, and writs;

¹ *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation (now TeaM Energy Corporation)*, G.R. No. 180434, January 20, 2016, 781 SCRA 371; *Republic v. Bantigue Point Development Corporation*, G.R. No. 162322, March 14, 2012, 668 SCRA 163, 164.

² *Bureau of Customs v. Devanadera*, G.R. No. 193253, September 8, 2015, 770 SCRA 24.

³ Section 1, Rule 9 of the Rules of Court; *Heirs of Jose Fernando v. De Belen*, G.R. No. 186366, July 3, 2013, 700 SCRA 562; *Geonzon Vda. De Barrera v. Heirs of Vicente Legaspi*, G.R. No. 174346, September 12, 2008, 565 SCRA 192, 198.

⁴ *Bernardo v. Heirs of Eusebio Villegas*, G.R. No. 183357, March 15, 2010, 615 SCRA 474-475; *Sales v. Barro*, G.R. No. 171678, December 10, 2008, 573 SCRA 464.

⁵ *Penta Pacific Realty Corporation v. Ley Construction and Development Corporation*, G.R. No. 161589, November 24, 2014, 741 SCRA 440.

⁶ 2019 Amendments to the 1997 Rules of Civil Procedure (Effective May 1, 2020).

- (c) Appendices and exhibits to motions, or other documents that are not readily amenable to electronic scanning may, at the option of the party filing such, be filed and served conventionally; and
- (d) Sealed and confidential documents or records.” (*Emphasis supplied*)

As stated above, initiatory pleadings such as the present *Petition* must be filed either: (1) personally; or (2) by registered mail. Filing through a private courier, regardless of accreditation, is not authorized by the Rules. In such case, the initiatory pleading is deemed filed as if sent through ordinary mail.⁷ Accordingly, the date of actual receipt by the Court—July 2, 2025—shall be deemed the date of filing, and not the date of mailing. The *Petition* was, therefore, filed **four (4) days** beyond the prescribed period.

The perfection of an appeal in the manner and within the period prescribed by law is not only mandatory but also jurisdictional.⁸ Failure to perfect an appeal as required by the Rules results in the loss of the right to appeal and prevents the appellate court from acquiring jurisdiction over the case.⁹

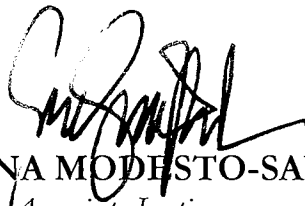
ACCORDINGLY, the present *Petition for Partial Review* is **DISMISSED** for lack of jurisdiction.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

ON LEAVE

CORAZON G. FERRER-FLORES

Associate Justice

⁷ *Barroso v. Commission on Audit*, G.R. No. 253253, April 27, 2021 (En Banc); *Estrella et. al. v. SM Prime Holdings, Inc.*, G.R. No. 257814, February 20, 2023 (Second Division).

⁸ *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010, 628 SCRA 105; *China Banking Corporation v. City Treasurer of Manila*, G.R. No. 204117, July 1, 2015, 761 SCRA 238, 251; *Neypes v. Court of Appeals*, G.R. No. 141524, September 14, 2005, 469 SCRA 641.

⁹ *Id.*