

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

**FOUNDEVER PHILIPPINES
CORPORATION** (formerly: Sitel
Philippines Corporation),
Petitioner,

CTA EB No. 3109
(CTA Case No. 10224)

Present:

- versus -

**DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**
Respondent.

Promulgated:

JUN 26 2025

[Signature] 4:10 p.m.

X ----- X

RESOLUTION

In a Minute Resolution dated 20 March 2025, the Court *En Banc* granted petitioner Foundever Philippines Corporation's (**petitioner's**) "Motion for Extension of Time to File Petition for Review" (**Motion for Extension**) dated 19 March 2025, subject to its compliance with the conditions that the same is filed on time and compliant with *En Banc* Resolution Nos. 08-2024¹ and 01-2025.²

Pursuant thereto, on 04 April 2025, petitioner filed its Petition for Review of even date.

¹ Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

² Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals.

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Earlier, on 05 March 2025, petitioner received the copy of the Special Third Division's Resolution dated 26 February 2025 in CTA Case No. 10224 entitled *Foundever Philippines Corporation (Formerly Sitel Philippines Corporation) v. Commissioner of Internal Revenue*.³

Petitioner thus had fifteen (15) days from its receipt of the said Resolution, or until 20 March 2025, within which to file a Petition for Review before the Court *En Banc*, pursuant to Section 3(b)⁴, Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA):

...

SEC. 3. *Who may appeal; period to file petition.* –

...

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may **appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution.** Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, **the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.**

...

The same is without prejudice to the authority of the Court to grant an additional 15-day period from the expiration of the original period, within which to file the Petition for Review. It must be emphasized that a Petition for Review filed within the original 15-day reglementary period or within a valid extension period is treated as timely filed; otherwise, it is considered to be filed **out of time**.

On 19 March 2025, petitioner personally filed its Motion for Extension of even date. Accordingly, the Court *En Banc* promulgated the Minute Resolution⁵ dated 20 March 2025 *conditionally* granting petitioner's Motion for Extension:

...

... The Court resolves to **GRANT** the 'Motion for Extension of Time to File Petition for Review' filed by the petitioner on March 19, 2025. As prayed for and subject to the conditions that the motion for extension is filed on time and compliant with CTA *En Banc*

³ See Notice of Resolution dated 26 February 2025. Division Docket, Volume III, p. 1301.

⁴ Emphasis and underscoring supplied.

⁵ *Rollo*, p. 48.

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Resolution Nos. 8-2024 and 1-2025, petitioner is granted a non-extendible period of fifteen (15) days from March 20, 2025 or until **April 04, 2025**, within which to file its Petition for Review.⁶

...

From the foregoing, petitioner would have until **04 April 2025** to file its Petition for Review, provided that the said Motion for Extension is: (1) filed on time (*i.e.*, within 15 days from its receipt on 05 March 2025 of a copy of the Resolution dated 26 February 2025, or until 20 March 2025); and, (2) compliant with *En Banc* Resolution Nos. 8-2024⁷ and 1-2025.⁸ Otherwise, petitioner would have only until **20 March 2025**, or the original 15-day reglementary period, in the absence of valid extension.

Pertinently, paragraph 2⁹ of *En Banc* Resolution No. 8-2024 (which adopts Supreme Court Administrative Matter Nos. 10-3-7-SC and A.M. 11-9-4-SC¹⁰) requires petitioner to file an electronic or soft copy in Portable Document Format (**PDF**) of its Motion for Extension within twenty-four (24) hours from personally filing the hard copy thereof. Failure to do so results in the said Motion for Extension being deemed not filed. Having filed the same on 19 March 2025, petitioner thus had until 20 March 2025 to transmit the soft copy *via* electronic mail (**e-mail**).

However, the records show that petitioner had not filed a PDF copy of its Motion for Extension as of 28 March 2025.¹¹ Consequently, in default of the requirements laid out in the Minute Resolution dated 20 March 2025, the period for petitioner to file its Petition for Review before the Court *En Banc* is effectively **not extended** from the original deadline of 20 March 2025.

⁶ Emphasis and underscoring in the original text.

⁷ Supra at note 1.

⁸ Supra at note 2.

⁹ **2. Manner of transmittal.**

...

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies: *otherwise, the pleading or court submission shall be deemed as not filed.* (*Emphasis and italics in the original text.*)

¹⁰ Re: Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Being Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule.

¹¹ See Records Verification dated 28 March 2025, *rollo*, p. 49.

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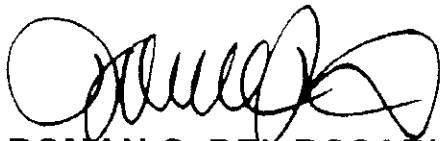
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WHEREFORE, for petitioner's failure to submit *via* email a PDF copy of its Motion for Extension within 24 hours from the filing of the hard copy thereof on 19 March 2025, pursuant to Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024, the Court *En Banc* hereby considers its "Motion for Extension of Time to File Petition for Review" dated 19 March 2025 as **DEEMED NOT FILED**.

Accordingly, the Petition for Review filed by petitioner Foundever Philippines Corporation on 04 April 2025 is **DISMISSED** for being filed out of time.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



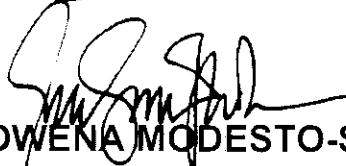
CATHERINE T. MANAHAN

Associate Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice



MARIAN IV F. REYES-FAJARDO

Associate Justice


LANEE S. CUI-DAVID
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice