

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 3011
(CTA Case No. 10098)

Present:

- versus -

RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, *and*
CENTENO-DIJAMCO, II.

TRAVEL WAREHOUSE, INC.,
Respondent.

Promulgated:

SEP 25 2026

2:45pm

x ----- x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court *En Banc*'s resolution is petitioner Commissioner of Internal Revenue's (**petitioner's/CIR's**) "Motion for Reconsideration (En Banc Decision dated 06 April 2026)"¹ (**MR**) filed on 29 April 2026, with respondent Travel Warehouse, Inc.'s (**respondent's**) "Comment/Opposition [Re: *Motion for Reconsideration* dated 29 April 2026]"² (**Comment**) filed on 11 May 2026.

The MR assails the Court *En Banc*'s Decision of 06 April 2026 (**assailed Decision**) which denied petitioner's Petition for Review:³

¹ *Rollo*, pp. 133-141.

² *Id.*, pp. 144-158.

³ *Id.*, pp. 6-17.

...

WHEREFORE, with the foregoing considered, the instant Petition for Review filed by petitioner Commissioner of Internal Revenue on 07 November 2024 is **DENIED** for being filed out of time and, even if deemed filed on time, for lack of merit.

SO ORDERED.

...

In the MR, petitioner alleges that the Court *En Banc* erred in dismissing the Petition for Review for being filed out of time. Citing Court of Tax Appeals (CTA) *En Banc* Resolution No. 8-2024,⁴ petitioner argues that his or her primary manner of filing through electronic transmittal on 05 November 2025 [sic] should be considered as the date and time of filing of the Petition for Review. Petitioner added that since the filing of the paper copies on 07 November 2025 [sic] was made within the five (5)-day period prescribed under CTA *En Banc* Resolution No. 8-2024, his or her filing of the Petition for Review, through electronic transmittal, substantially complied with the provisions of the said Resolution.

Petitioner further contends that the strict application of the rules may be suspended considering that the Petition for Review rests on meritorious grounds, sufficient to warrant the reversal of the Second Division's Decision. Respondent also maintains that the belated filing of the Petition for Review was not intentional but was merely the result of an excusable oversight of CTA *En Banc* Resolution No. 8-2024, which, according to him or her, was relatively new to litigants at the time.

Lastly, petitioner contends that the dismissal of the case, without undertaking its merits, would cause injustice to him or her. Thus, petitioner repleads the arguments in the Petition for Review for this Court's consideration. Particularly, respondent reiterates that: (1) the period of limitation to assess respondent for deficiency Income Tax and Value-Added Tax (VAT) for taxable year (TY) 2012 has not yet prescribed as the extraordinary prescriptive period of ten (10) years applies due to Revenue Officer (RO) Josephine C. Cortuna's (**Cortuna's**) finding of respondent's substantial underdeclaration of its

⁴ 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.



sales or income; (2) the RO who examined respondent's records and recommended the deficiency assessment through a Memorandum of Assignment (MOA) was authorized to do so since the audit of respondent had been previously authorized by a Letter of Authority (LOA); and (3) respondent's right to due process was not violated in the issuance of the Final Assessment Notice (FAN) as it was able to intelligently contest the assessment, informed of the factual and legal bases of the assessment, and afforded the opportunity to defend itself when its Protest was given due course.

On the other hand, respondent counters that under CTA *En Banc* Resolution No. 8-2024, the primary manner of filing an initiatory pleading, such as a Petition for Review, should only be *via* personal filing, registered mail, or accredited courier. It added that the said Resolution likewise provides that the pertinent pleading shall only be deemed filed on the date and time of filing of the paper copy.

Respondent further argues that petitioner had not presented exceptional circumstances that would warrant the relaxation of this Court's rules of procedure. Even assuming that the case warrants a relaxation of the Court's Rules, for respondent, the Petition for Review still must be denied for lack of merit.

Respondent also maintains that the issues raised in the MR are a mere rehash of the issues raised in the Petition for Review which were already exhaustively passed upon, duly considered, and resolved in the assailed Decision. Thus, respondent posits that petitioner's MR should be summarily denied.

In any event, respondent counters each of the arguments petitioner reasserts in the MR, substantially concurring with the Court's disposition thereof in the assailed Decision.

We resolve. 

While We determine that the instant MR was timely filed⁵ in accordance with Section 1,⁶ Rule 15 of the Revised Rules of the Court of Tax Appeals⁷ (RRCTA), after a careful perusal of the instant MR and the arguments raised therein, We find the same bereft of merit.

Petitioner failed to demonstrate any reversible error in the assailed Decision. As respondent argued correctly, CTA *En Banc* Resolution No. 8-2024⁸ provides that the filing of initiatory pleadings, including a Petition for Review, *shall* be by personal filing, by registered mail, or by accredited courier.⁹ Electronic transmittal is *not* a recognized manner of filing initiatory pleadings. As such, petitioner can be deemed to have filed his or her Petition for Review only on 07 November 2024, when it was personally filed with this Court, and *not* on 05 November 2024, when the same was electronically filed.

Further, contrary to petitioner’s claim that this Court’s dismissal of his or her Petition for Review without consideration of its merits will result in injustice, the Court *En Banc*, notwithstanding its belated filing, thoroughly considered and addressed the merits thereof in the assailed Decision.

Anent the merits of the Petition for Review, We observe that the arguments petitioner raised in the instant MR are wholly identical to the arguments that the Court *En Banc* has exhaustively passed upon in the assailed Decision. As such, We find it unnecessary to reiterate at length our disquisitions on those matters.



⁵ The Office of the Solicitor General received the assailed Decision of 06 April 2026 on 21 April 2026. Counting fifteen (15) days therefrom, respondent had until 06 May 2026. The Motion for Reconsideration was filed on 29 April 2026.

⁶ 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 within fifteen days from the date of receipt of notice of the decision, resolution, or order of the Court in question.

⁷ A.M. No. 05-11-07-CTA.

⁸ Supra at note 4.

⁹ **2. Manner of Transmittal.** – ...

The filing of the following pleadings or court submissions in ten (10) paper copies for En Banc cases and six (6) paper copies or four (4) paper copies for Division cases shall be by personal filing, by registered mail, or by accredited courier:

- (i) Initiatory pleadings and initial responsive pleadings, such as an answer to a complaint or a comment to a petition[.]

RESOLUTION

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As the Supreme Court held in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*:¹⁰

...

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.

...

Furthermore, the Supreme Court, in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,¹¹ ruled:

...

The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or**



¹⁰ G.R. No. 109645, 04 March 1996.

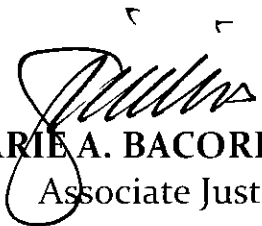
¹¹ G.R. No. 159938, 22 January 2007: Citation omitted and emphasis supplied.

substantial legitimate ground or reason to justify the reconsideration sought.
...

Clearly, it is the movant’s duty to convincingly show grounds for reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, petitioner had failed to do so.

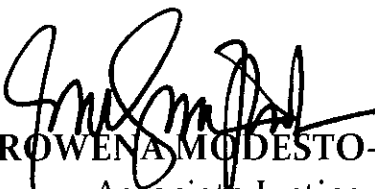
WHEREFORE, in view of the foregoing, petitioner Commissioner of Internal Revenue’s “Motion for Reconsideration (En Banc Decision dated 06 April 2026)” filed on 29 April 2026 is **DENIED** for lack of merit.

SO ORDERED.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding 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


PAOLO S. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice