

**REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY**

**SECOND DIVISION**

**ALYSONS CHEMICAL  
ENTERPRISES, INC.**  
represented by its President  
**ARSENIO ISIDRO G. YAP, JR.,**  
Petitioner,

**CTA CASE NO. 11721**

Members:

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

- versus -

**COMMISSIONER OF  
INTERNAL REVENUE,**  
Respondent.

Promulgated:

APR 08 2025

x ----- x

**RESOLUTION**

Before this Court is the **Petition for Review on Certiorari** filed by petitioner **Alysons Chemical Enterprises, Inc.** on January 7, 2025.

Petitioner states that, on August 8, 2024, it received the Decision of respondent **Commissioner of Internal Revenue (CIR)**. Counting 30 days therefrom, it had until September 9, 2024<sup>1</sup> within which to appeal. Considering, however, that petitioner was uncounseled at that time, it seeks the liberality of the Court to give due course to the belated filing of the instant petition.

The instant *Petition* prays for the Court, *inter alia*: to give due course to the *Petition for Review*; to issue a Writ of Preliminary Injunction to the Warrant of Dstraint and/or Levy dated November 6, 2024 issued by the Bureau of Internal Revenue (BIR) on the assessed amount; and, to cancel the Preliminary Assessment Notice dated March 30, 2017, subsequent assessment, issuances and proceedings by the BIR Revenue Region No. 7A and the CIR for being null and void.

<sup>1</sup> September 7, 2024 fell on a Saturday. The next working day was Monday, September 9, 2024.

Section 7(a)(1) of Republic Act (R.A.) No. 1125,<sup>2</sup> as amended by R.A. No. 9282,<sup>3</sup> provides:

SEC. 7. *Jurisdiction.* – The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

(1) **Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments**, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue; (*Emphasis added*)

Pertinent to the above is the timeliness of the filing of a petition for review with the Court. Section 11 of R.A. No. 1125, as amended, states:

SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.*  
– **Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue**, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts **may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling** or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.

**Appeal shall be made by filing a petition for review** under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure **with the CTA within thirty (30) days from the receipt of the decision or ruling or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon.** A Division of the CTA shall hear the appeal: xxx (*Emphasis added*)

It is clear from the foregoing that a person adversely affected by a decision of the CIR has 30 days from receipt thereof within which to file a petition for review with this Court.

While petitioner is aware of the 30-day reglementary period, it seeks the liberality of the Court in giving due course to the belated filing of the instant *Petition for Review*. Regrettably, the fact that petitioner was uncounseled at that time it received the assailed Decision is not a meritorious ground to excuse the belated filing of the instant *Petition for Review*. The 30-

<sup>2</sup> AN ACT CREATING THE COURT OF TAX APPEALS.

<sup>3</sup> 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 OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES

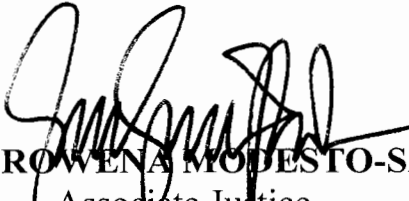
day reglementary period from receipt of the CIR's decision is both mandatory and jurisdictional to this Court.

Time and again, we have stressed that procedural rules do not exist for the convenience of the litigants; the rules were established primarily to provide order to, and enhance the efficiency of, our judicial system. While procedural rules are liberally construed, the provisions on reglementary periods are strictly applied, indispensable as they are to the prevention of needless delays, and are necessary to the orderly and speedy discharge of judicial business. The timeliness of filing a pleading is a jurisdictional caveat that even this Court cannot trifle with.<sup>4</sup>

**WHEREFORE**, in view of the foregoing, the instant **Petition for Review on Certiorari** is **DISMISSED** for lack of jurisdiction.

**SO ORDERED.**

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

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

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

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<sup>4</sup> *Le Soleil Int'l. Logistics Co., Inc. vs. Sanchez*, G.R. No. 199384, September 9, 2015.