

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 3182
(CTA Case No. 10967)

Present:

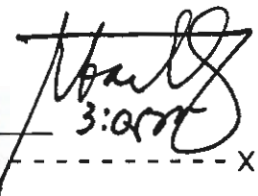
- versus -

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

JOHN V. OLEGARIO,
Respondent.

Promulgated:

SEP 25 2026


3:00 PM

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RESOLUTION

For the Court's resolution is petitioner Commissioner of Internal Revenue's (**petitioner's/CIR's**) "Motion for Reconsideration (Re: Decision dated November 6, 2025)"¹ (**MR**) filed on 26 November 2025 and emailed on 27 November 2025.²

At the outset, while respondent John V. Olegario (**respondent**) emailed his "Comment/Objection to Respondent's Motion for Reconsideration with Manifestation of Change of Address" (**Comment with Manifestation**) on 14 January 2026³ and filed the same *via* private courier on 16 January 2026,⁴ the number of pleadings filed was

¹ *Rollo*, pp. 60-66.

² *Id.*, p. 67.

³ *Id.*, p. 69.

⁴ *Id.*, pp. 71-73.

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insufficient⁵ in violation of Section 4,⁶ Rule 5 of the Revised Rules of the Court of Tax Appeals⁷ (**RRCTA**). Thus, in the Minute Resolution of 11 March 2026,⁸ the Court directed respondent to file the additional number of copies of the Comment with Manifestation. The said issuance was served through registered mail to respondent's registered address at "1684, Zamora St., Brgy. 850, Zone 93, Pandacan, Manila," and to his counsel, Atty. Jensen Marie R. Duran of Duran Bona and Associates Law Office, who had previously manifested that its new office address is located at "Room 204, RCY Building, Shoppers Garden, Old Albay, Legaspi City," on 17 March 2026.⁹ However, based on the Records Verification dated 21 April 2026,¹⁰ the Court had not received the relevant return cards to prove that the registered mails were duly delivered to respondent and his counsel.

Consequently, the *En Banc*'s Clerk of Court directed the postmaster of the Quezon City Post Office (**QCPO**) to provide an update on the delivery status of the registered mails.¹¹ In response to the tracer letter, the QCPO reported that the registered letter no. RL 135-821-928 ZZ (addressed to respondent's counsel) was returned to sender (RTS) for the reason that the said addressee had already moved out.¹² As for registered letter no. RL 135-521-914 ZZ mailed to respondent, the QCPO has not submitted any response or certification as to the delivery thereof.¹³

Under paragraph 3(b) of the *En Banc* Resolution No. 8-2024,¹⁴ for *En Banc* cases, if a party failed to submit within five (5) days, the ten (10) paper copies of the pleadings or court submissions that were electronically transmitted (as the party opted for it as the primary manner of filing), the Court shall be constrained to consider such pleading or court submission electronically filed as not filed. Accordingly, the Comment with Manifestation is **deemed not filed**.

⁵ See Records Verification dated 19 January 2026, id., p. 70.

⁶ SEC. 4. *Number of copies*. — The parties shall file eleven signed copies of every paper for cases before the Court *en banc* and six signed copies for cases before a Division of the Court in addition to the signed original copy, except as otherwise directed by the Court. Papers to be filed in more than one case shall include one additional copy for each additional case.

⁷ A.M. No. 05-11-07-CTA.

⁸ *Rollo*, p. 75.

⁹ See registry receipts attached at the back of the Minute Resolution of 11 March 2026.

¹⁰ *Rollo*, p. 76.

¹¹ See Tracer Letter dated 04 May 2026, id., p. 77.

¹² Received by the Court on 26 May 2026, id.

¹³ See Records Verification dated 30 July 2026, id., p. 81.

¹⁴ 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.

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In the MR, petitioner avers that on 24 July 2025, former Executive Secretary Lucas P. Bersamin issued Memorandum Circular No. 93 which allowed for government agencies to implement an alternate work arrangement (either as part of the skeleton workforce or under a work from home arrangement) on 25 July 2025 due to the impending onslaught of typhoons “Dante” and “Emong”. Coincidentally, the last day for petitioner to file his or her Petition for Review fell on 25 July 2025. Thus, petitioner argues that the failure to file the paper copies of the said petition should not be attributed to his or her alleged fault or negligence. Accordingly, petitioner prays that the Court reconsider its earlier Resolution and give due course to the Petition.

We resolve.

While petitioner’s MR was timely filed,¹⁵ an examination thereof does not warrant a reversal of the Resolution of 06 November 2025¹⁶ (**assailed Resolution**) which dismissed the Petition for Review for being filed out of time.

It bears stressing that petitioner only offered an explanation for the non-filing of the petition on 25 July 2025. However, no justification was forwarded why there was failure to file the petition on the next working day, or on 28 July 2025, Monday. Notably, no work suspension was declared on the said date notwithstanding the delivery of President Ferdinand Marcos, Jr.’s State of the Nation Address.¹⁷ Thus, nothing could have prevented petitioner from filing the appeal on time.

Reiterating Our earlier disquisition in the assailed Resolution, the Petition for Review, being an initiatory pleading, should have been filed either through personal service, through registered mail, or through an accredited courier, within the prescriptive period to appeal, or the duly extended period, as electronic filing alone does not suffice for the valid filing of initiatory pleadings –

¹⁵ The Office of the Solicitor General received the assailed Resolution on 18 November 2025. Counting fifteen (15) days therefrom, petitioner had until 03 December 2025 to file the motion. As the Motion for Reconsideration was filed on 26 November 2025, the same is timely filed. See Notice of Resolution dated 07 November 2025, *rollo*, p. 53.

¹⁶ *Id.*, pp. 54-59.

¹⁷ See Executive Order No. 10, Series of 2005, dated 21 July 2025 issued by Hon. Ma. Josefina G. Belmonte.

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...

At the outset, We must point out that the recent amendments to the Rules of Court (**ROC**), through Rule 13-A, or the Interim Rule on the Electronic Filing and Service of Pleadings, Judgments, and Other Papers in Civil Cases (**Interim Rule**), as introduced in A.M. No. 19-10-20-SC, explicitly laid out the permissible modes for the filing of initiatory pleadings:

...

SECTION 3. *Manner of filing of complaints and other initiatory pleadings.* - The filing of complaints and other initiatory pleadings shall be done by:

- a. Submitting personally the original paper, plainly indicated as such, to the court;
- b. Sending the paper by registered mail; or
- c. Sending the paper by accredited courier.

...

The said Interim Rule amended Rule 13 of the ROC, as amended by the 2019 Amendments to the 1997 Rules of Civil Procedure, and took effect on 01 December 2024.

The Court of Tax Appeals (**CTA**) later on adopted the aforementioned rule in its own CTA *En Banc* Resolution No. 8-2024 (**eFiling Guidelines**), taking effect on 01 September 2024, providing thus:

...

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[.]

...

Thus, with the personal filing of the instant Petition for Review on **29 July 2025** (beyond the 15-day extended period granted by the Court *En Banc* pursuant to petitioner's Motion for Extension), We are constrained to hold that the same had been ***filed out of time***.

...

As such, at the time of filing of the instant Petition for Review, it is clear that electronic filing as the primary mode of filing is no longer sanctioned by the rules.

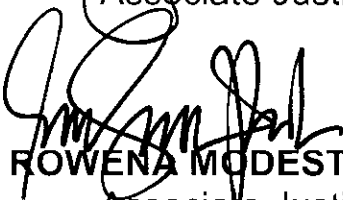
Thus, when petitioner transmitted an electronic copy of the Petition for Review on 25 July 2025, the same could not be considered validly filed. The latter personal filing thereof on 29 July 2025 served as its initial filing, which, as discussed above, fell beyond the extended period to granted by the Court *En Banc*.¹⁸
...

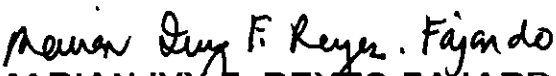
WHEREFORE, petitioner Commissioner of Internal Revenue’s Motion for Reconsideration filed on 26 November 2025 and emailed on 27 November 2025 is hereby **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate 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

¹⁸ Emphasis, italics and underscoring in the original text; and citations omitted.


HENRY S. ANGELES
Associate Justice


PAOLO S. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice