

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Special Third Division

CAP JOHN HAY TRADE AND
CULTURAL CENTER, INC.,
Petitioner,

CTA CASE NO. 10014

Members:

- versus -

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

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:
MAY 02 2024
C 10:02 a.m.

x-----x

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution of the Court is petitioner Cap John Hay Trade and Cultural Center, Inc.'s *Motion for Reconsideration* filed via registered mail on February 23, 2024 and received by this Court on February 28, 2024.

On March 8, 2024, this Court issued a Minute Resolution requiring respondent Commissioner of Internal Revenue to comment on petitioner's *Motion for Reconsideration* within five (5) days from notice.

On March 25, 2024, this Court received respondent CIR's Comment and Opposition (Re: Motion for Reconsideration dated 23 February 2024).

Petitioner seeks reconsideration of the Decision of this Court promulgated on February 5, 2024, (the "Assailed Decision") which dismissed the Amended Petition for Review in CTA Case No. 10014 for lack of jurisdiction.

In seeking reconsideration of the Assailed Decision, petitioner mainly implores this Court to reconsider its ruling and to take cognizance of the merits

of the case notwithstanding the undue delay in the filing of its administrative and judicial appeals.

After careful evaluation of the arguments raised by petitioner vis-à-vis the case records as well as the relevant statutory rules and jurisprudence, this Court resolves to deny the present *Motion for Reconsideration* for lack of merit.

This Court stands by its ruling dismissing the present Amended Petition for Review for lack of jurisdiction. Jurisdiction over the subject matter or nature of an action is fundamental for a court to act on a given controversy, and is conferred only by law and not by the consent or waiver upon a court which, otherwise, would have no jurisdiction over the subject matter or nature of an action. If the court has no jurisdiction over the nature of an action, its only jurisdiction is to dismiss the case. The court could not decide the case on the merits.¹

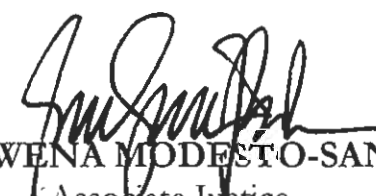
All told, petitioner failed to raise any compelling reason to warrant the modification much less reversal of this Court's findings.

WHEREFORE, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice

¹ *Nippon Express (Philippines) Corp. vs. Commissioner of Internal Revenue*, G.R. No. 185666, February 4, 2015.