

FIRST DIVISION

[G.R. No. 119454, February 22, 1996]

**BPI DATA SYSTEMS CORPORATION, PETITIONER, VS. HON.
COURT OF APPEALS, COURT OF TAX APPEALS, AND
COMMISSIONER OF INTERNAL REVENUE, RESPONDENTS.**

R E S O L U T I O N

VITUG, J.:

On 16 April 1990, petitioner filed with the Court of Tax Appeals ("Tax Court") a petition for review, docketed C.T.A. Case No. 4440, seeking the refund of P362,617.00 in allegedly overpaid creditable taxes withheld in 1987.

The Tax Court denied the claim in its decision of 03 March 1994, a copy of which was served on petitioner on 18 March 1994.

On 02 April 1994, the fifteenth day after the receipt of the decision by petitioner, the latter filed on that last day of the reglementary period a motion for reconsideration.

On 04 July 1994, the Tax Court denied the motion for reconsideration; petitioner was served with a copy of the resolution of denial on 12 July 1994.

The next day, 13 July 1994, observing the requirements of Circular No. 1-91, petitioner filed with the Tax Court a notice of appeal and with the Court of Appeals a motion for an extension of fifteen (15) days from 13 July 1994 to file the petition for review.

On 28 July 1994, it filed the petition for review.

By resolution, dated 23 August 1994, the Court of Appeals ruled that the motion for extension of time to file the petition for review was filed one day late; hence, the Court denied the petition. This resolution was served on petitioner on 29 August 1994.

On 31 August 1994, petitioner filed a motion for reconsideration, explaining that its motion for extension to file a petition for review was timely filed following the doctrine laid down in Mara, Inc., v Court of Appeals, et al.^[1]

In a resolution, dated 15 February 1995, the Court of Appeals denied the motion for reconsideration.

Hence, the instant petition for review raising this sole issue; viz: