REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

STA. ELENA CONSTRUCTION & DEVELOPMENT CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA SCA CASE NO. 0029

Members:

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

Promulgated:

NOV 05 2025
8:18 a.m.

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RESOLUTION

Before this Court are the following:

1. petitioner's **Motion for Reconsideration (to the Resolution dated 08 April 2025)** filed on May 23, 2025, and electronically on May 24, 2025, with respondent's **Comment *ad Cautelam* (Re: Petitioner's undated Motion for Reconsideration received on June 16, 2025)** filed on June 30, 2025; and,

2. petitioner's **Urgent Motion to Suspend Collection** filed on September 29, 2025.

On April 8, 2025, the Court promulgated the Resolution (assailed Resolution) dismissing the *Petition for Certiorari* filed by petitioner, the dispositive portion of which states as follows:

> **WHEREFORE,** premises considered, the instant *Petition for Certiorari* filed on December 23, 2024 is **DISMISSED**.
>
> **SO ORDERED.**

In its *Motion*, petitioner seeks reconsideration of the Court's dismissal of the *Petition for Certiorari* due to procedural lapses, namely: (a) failure to attach a certified true copy of the assailed Garnishment Order; (b) filing beyond the 60-day reglementary period; and, (c) failure to submit an email copy in accordance with Court of Tax Appeals (CTA) *En Banc* Resolution No. 8-2024. Petitioner pleads for reconsideration considering substantial compliance, equitable considerations, and the interest of substantial justice.

On the timeliness of the present *Motion*, petitioner argues that it was filed within the prescribed 15-day reglementary period. Petitioner allegedly received a copy of the assailed Resolution on May 8, 2025 and thereafter filed its *Motion* on May 23, 2025.

As to the filing of the *Petition for Certiorari* beyond the 60-day reglementary period, petitioner contends that the delay was neither willful nor intended to disregard the Rules but was brought about by circumstances beyond the petitioner's control. In its *Motion*, petitioner stated that it has only recently engaged its counsel and that the previous representatives, who were non-lawyers, did not immediately pursue legal remedies. Petitioner submits that the Court exercise its discretion to relax procedural rules.

On the issue of the certified true copy requirement, petitioner manifests that, despite diligent efforts, the Bureau of Internal Revenue (BIR) has unjustifiably refused to issue a certified true copy of the assailed Garnishment Order. In lieu thereof, petitioner attached to its *Motion* a copy of the Garnishment Order from its own records, duly certified by its Records Custodian, who affirmed under oath that said Garnishment Order is a true and faithful reproduction of the original document that it received. As such, petitioner prays for the Court to allow substantial compliance due to the BIR's refusal to issue a certified true copy thereof.

Lastly, on the failure to submit an email copy under CTA *En Banc* Resolution No. 8-2024, petitioner avers that the omission was due to inadvertence of its counsel and was not intended to delay the proceedings.

On the other hand, in his *Comment*, respondent claims that petitioner's *Motion* should be denied as the assailed Resolution has attained finality. Respondent argues that petitioner's undated *Motion* was filed outside the prescribed 15-day reglementary period. Upon verifying with the CTA website, respondent noted that the assailed Resolution was received by petitioner on May 7, 2025; thus, petitioner only had until May 22, 2025 to file its *Motion*. Unfortunately, the undated *Motion* was filed on May 23, 2025, a day beyond the 15-day reglementary period.

Moreover, respondent agrees with the Court's dismissal of the *Petition for Certiorari* on the basis that the said *Petition* was filed beyond the 60-day reglementary period. Respondent submits that the petitioner itself, in its *Motion*, acknowledged the delay in the filing of the said *Petition for Certiorari*.

After due consideration, the Court finds petitioner's *Motion for Reconsideration* bereft of merit.

First, the assailed Resolution has already attained finality as petitioner's *Motion for Reconsideration* was filed beyond the prescribed 15-day reglementary period.

Section 1 of Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides as follows:

> 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. He shall file a motion for reconsideration or new trial **within fifteen days from the date he received notice of the decision, resolution or order of the Court in question**. *(Emphasis and underscoring supplied)*

Here, a perusal of the records shows that the assailed Resolution was received by petitioner on May 7, 2025. As such, petitioner had 15 days therefrom, or until May 22, 2025, to file a motion for reconsideration. Petitioner, however, filed its undated *Motion* only on May 23, 2025, which was beyond the 15-day reglementary period.

In *People of the Philippines vs. Benedicta Mallari, et al. (Mallari),*[1] the Supreme Court ruled that the CTA First Division's Resolution dated December 14, 2009 had already attained finality because of petitioner's failure to file a Motion for Reconsideration within the 15-day reglementary period allowed under the CTA's revised internal rules. As a result, it now becomes immutable and unalterable and may no longer be modified in any respect, even if the modification is meant to correct erroneous conclusions of fact and law, and whether it be made by the court that rendered it or by the Highest Court of the land.

Clearly, the assailed Resolution has become final and executory. Consequently, the same is already immutable and may no longer be modified in any respect.

Second, even assuming *arguendo* that the *Motion* was timely filed, the *Motion* is still bereft of merit.

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[1] G.R. No.197164, December 4, 2019.

A petition for *Certiorari* must be filed not later than 60 days from notice of the judgment, order or resolution, pursuant to Section 4 of Rule 65 of the Revised Rules of Court.[2]

As discussed in the assailed Resolution, the assailed Garnishment Order was issued on December 13, 2022 and appears to have been received by petitioner on December 14, 2022. It was only on December 23, 2024, however, that petitioner assailed the validity of such collection through the filing of the *Petition for Certiorari*. Moreover, petitioner, in its *Motion*, acknowledged its delay in the filing of said *Petition* because its previous representatives did not immediately pursue legal remedies. Petitioner, thus, invokes the relaxation of the rules.

In *Ng Ching Ting vs. Philippine Business Bank, Inc.*,[3] the Supreme Court acknowledged that, in some cases, it has relaxed the application of procedural rules for the greater interest of substantial justice. The resort to a liberal application, or suspension of the application of procedural rule, however, remains the exception to the well-settled principle that rules must be complied with for the orderly administration of justice. In that case, respondent therein overlooked procedural rules more than once—(1) when respondent reneged on its duty to prosecute its case diligently; and, (2) when respondent failed to file its motion for reconsideration on time. The Supreme Court, thus, ruled that the assailed order therein was no longer subject to the disposal or discretion of any court and may not be set aside on mere plea for liberality of the rules.

Indeed, the rule is not absolute and the Supreme Court may relax the same in order to serve the demands of substantial justice.[4] The Court, however, finds no compelling reason for the rule to be relaxed in this case.

Liberality is not a magic word that once invoked will automatically be considered as a mitigating circumstance in favor of the party invoking it. There should be an effort on the part of the party invoking liberality to advance a reasonable or meritorious explanation for his/her failure to comply with the rules.[5]

Petitioner also argues that the belated filing of the *Petition for Certiorari* was due to alleged lack of legal representation.

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[2] **Section 4.** *When and where to file the petition.* – The **petition shall be filed <u>not later than sixty (60) days from notice of the judgment, order or resolution</u>**. In case a motion for reconsideration or new trial is timely filed, whether such motion is required or not, the petition shall be filed not later than sixty (60) days counted from the notice of the denial of the motion. *(Emphasis and underscoring supplied)*

[3] G.R. No. 224972, July 9, 2018, citing *Building Care Corporation vs. Myrna Macaraeg*, G.R. No. 198357, December 10, 2012, and *Romulo J. Marohomsalic vs. Reynaldo D. Cole*, G.R. No. 169918. February 27, 2008.

[4] *Aclado vs. Government Service Insurance System*, G.R. No. 260428, March 1, 2023 citing *People vs. De Atras*, G.R. No. 197252, June 23, 2021 (Resolution) citing *People vs. Layag*, G.R. No. 214875, October 17, 2016 (Resolution).

[5] *Le Soleil Int'l. Logistics Co., Inc. vs. Sanchez*, G.R. No. 199384, September 9, 2015 (Resolution) citing *Labao vs. Flores*, G.R. No. 187984, November 15, 2010.

The argument must fail. We find that the lack of legal representation is not a compelling reason to justify its procedural lapses thereby warranting the relaxation of the rules.

In *V.C. Ponce Company, Inc. vs. Municipality of Parañaque*,[6] the Supreme Court did not find the lack of legal counsel as sufficient justification for the belated filing of the Motion for Reconsideration warranting the relaxation of the rules. The Supreme Court also pointed out that it is incumbent upon the client to exert all efforts to retain the services of new counsel.

In the present case, petitioner did not provide adequate reasons why it failed to promptly engage any legal representative. Had petitioner been more proactive, it would have filed the appropriate legal remedies within the applicable reglementary periods. As such, the Court is not convinced that such reason warrants the relaxation the procedural rules.

All told, the Court finds no cogent reason to reverse or modify the assailed Resolution.

ACCORDINGLY, petitioner's *Motion for Reconsideration (to the Resolution dated 08 April 2025)* is **DENIED** for lack of merit.

Consequently, petitioner's *Urgent Motion to Suspend Collection* is **NOTED without ACTION.**

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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6 G.R. No. 178431, November 12, 2012.