REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

BUREAU OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2381** *(CTA Case No. 10101)*
-versus-	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO,** *and* **REYES-FAJARDO,** *JJ.*
HON. MENARDO I. GUEVARRA, in his capacity as SECRETARY OF JUSTICE, and MYRA EVANGELISTA SANTIAGO, *Respondent.*	Promulgated: OCT 21 2021 2:20 pm

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RESOLUTION

For resolution is petitioner's Motion for Reconsideration (on Resolution dated February 3, 2021), filed on 26 February 2021 ("Motion for Reconsideration),[1] with private respondent's Comment/Opposition (Re: Motion for Reconsideration (on Resolution dated 3 February 2021) dated 23 February 2021), filed through registered mail on 15 March 2021 ("Comment").[2]

In the Motion for Reconsideration, petitioner presents the following arguments:[3]

1. It must be pointed out that the Court in Division sent two (2) copies of the Assailed Resolution, dated 15 October 2020, to petitioner. The first copy was received by the Bureau of Internal Revenue ("BIR") Central Receiving Station on 29 October 2020 but was inadvertently indicated as having been received on 13 October 2020.

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[1] Records, pp. 87-94.
[2] *Id.*, pp. 98-107.
[3] *Id.*, pp. 87-90.

While this first copy was received by the BIR Central Receiving Station on 29 October 2020, it needed to sort out all incoming mails, including the Resolution, dated 15 October 2020, and indorse the same to the different BIR offices. Hence, the first copy of such Resolution was only received by the Prosecution Division on 11 November 2020;

2. On the other hand, the second copy of the Resolution, dated 15 October 2020, was received by the BIR Central Receiving Station on 29 October 2020 through the Office of the Commissioner of the BIR. The Office of the Commissioner of the BIR then endorsed such Resolution to the Office of the Deputy Commissioner of the Legal Group ("ODCIR-LG) on 3 November 2020, and this Resolution was thereafter received by the ODCIR-LG on 11 November 2020, with an advanced copy received by the undersigned on the same date;

3. Considering that the Prosecution Division of the BIR is on a skeleton workforce due to COVID-19, the undersigned only received the two (2) copies of the Assailed Resolution, dated 15 October 2020, on 11 November 2020. Hence, this was used as the date of receipt when the petitioner filed its Petition for Review;

4. There was no way for the Prosecution Division to know that the Court in Division already issued the subject Resolution unless the BIR Central Receiving Station or the Office of the Commissioner endorses the same to them. Thus, it was only on 11 November 2020 that petitioner had knowledge of receipt of the said Resolution which prompted it to file the instant Petition for Review;

5. Procedural rules are tools designed to facilitate the adjudication of cases. Courts and litigants are enjoined to follow the same strictly. However, there are justifiable instances which call for the relaxation of the rules;[4] and

6. Petitioner maintains that it timely filed its Petition for Review on 24 November 2020.

In her Comment, private respondent insists that petitioner belatedly filed its Petition for Review with the following counter-arguments:[5]

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[4] Citing Garbo v. Court of Appeals, 327 Phil. 780, 784 (1996)
[5] *Id.*, pp. 98-102.

1. Contrary to petitioner's position, it received the Resolution, dated 15 October 2020, on 29 October 2020 and not on 3 November 2020 or 11 November 2020 as petitioner holds out;
2. By its very design, the BIR Central Receiving Station is authorized to receive documents for petitioner. Hence, the time provided for filing Motions for Reconsideration in the Rules of Court start to run from receipt by the BIR Central Receiving Station; and

3. On the invocation of the substantial justice and equity, petitioner has not presented any justification on why the rules of procedure should be set aside in its favor. Time and again, the Supreme Court has been clear that the relaxation of the technical rules of procedure is the exception rather than the rule. Consequently, the instant Motion for Reconsideration should be denied.

The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in the Resolution, dated 3 February 2021. Thus, nothing is left for this Court to do but to deny the same.

It should be stressed that the invocation of substantial justice is not a magic potion that will automatically compel courts to set aside technical rules.[6] Procedural rules are essential to the administration of justice. Every section in the Rules of Court and every issuance of this Court with respect to procedural rules are promulgated with the objective of a more efficient judicial system. The Supreme Court explained this as follows:[7]

> "Procedural rules are not to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party. Adjective law is important in insuring the effective enforcement of substantive rights through the orderly and speedy administration of justice. These rules are not intended to hamper litigants or complicate litigation but, indeed, to provide for a system under which suitors may be heard in the correct form and manner and at the prescribed time in a peaceful confrontation before a judge whose authority they acknowledge. The other alternative is the settlement of their conflict through the barrel of a gun."

In the case at bar, petitioner cannot hide behind its own internal mechanisms. The BIR Central Receiving Station is petitioner's authorized receiving office where all communications, correspondences, notices, issuances, and other documents directed to petitioner or to any of its offices or divisions are received. Correspondingly, if a decision, resolution, notice, or other issuance from this Court is served upon the BIR Central Receiving Station, the same is deemed received by petitioner. Hence, the periods provided in the Rules of Court begin to run. The running of such prescriptive

[6] Philippine Amusement and Gaming Corporation v. Court of Appeals, G.R. No. 230084, 20 August 2018.
[7] Dr. Joseph L. Malixi, et al., v. Dr. Glory V. Baltazar, G.R. No. 208224, 22 November 2017.

periods cannot be dependent upon when the BIR receiving office remits documents to the handling lawyers. Such internal procedure will be beyond any form of monitoring for the purposes of determining the relevant dates of receipt.

Here, it cannot be denied that the Assailed Resolution, dated 15 October 2020, was received by petitioner on 29 October 2020. Petitioner then had fifteen (15) days from such receipt, or until 13 November 2020, within which to file the instant Petition for Review before this Court *En Banc*. As it filed the Petition for Review only on 24 November 2020, the same is belatedly filed. Thus, there is no other recourse for this Court but to dismiss said Petition.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice