

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE CTA EB CRIM. NO. 062
PHILIPPINES, (CTA CRIM. CASE NO. O-553)
Petitioner,
Present:

- versus -
DEL ROSARIO, PJ.
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

ROLANDO J. ANG, BETTY
A. ANG and EMF Promulgated:
ELECTRONICS CORP.,
Respondents. SEP 18 2019

x- - - - - 9:07 p.m. - - - - - x

RESOLUTION

Before the Court is the Motion for Reconsideration (Re: Resolution dated March 14, 2019) dated April 1, 2019 filed by petitioner to reverse the Resolution dated March 14, 2019, which dismissed its Petition for Review for lack of jurisdiction, having been filed out of time.

To justify its bid for reconsideration, petitioner argues that the circumstances surrounding the present case warrant the relaxation of procedural rules, and technicalities must give way so that the Court may dispose of the case on the merits.

As another excuse, petitioner states that while it is being represented by the Office of the Solicitor General (OSG), its cases before the Court of Tax Appeals are actually handled by deputized lawyers from the Bureau of Internal Revenue (BIR).

Despite notice, respondents failed to file comment to the Motion for Reconsideration.¹

While procedural rules may be relaxed in the interest of justice, it is well-settled that these are tools designed to facilitate the adjudication of cases. The relaxation of procedural rules in the interest of justice was never intended to be a license for erring litigants to violate the rules with impunity. Liberality in the interpretation and application of the rules can be invoked only in proper cases and under justifiable causes and circumstances. While litigation is not a game of technicalities, every case must be prosecuted in accordance with the prescribed procedure to ensure an orderly and speedy administration of justice.²

The circumstances cited by petitioner cannot by any measure be considered justifiable to merit reversal of the Court's ruling. Illness or even confinement in a hospital of his counsel is not sufficient ground to justify the late filing of the Petition for Review which deprived the Court of the competence to entertain the same. Note that petitioner's counsel is the OSG, the biggest law firm in the Country, with numerous lawyers who could have taken charge of the situation if only proper arrangement and coordination had been made, but nay. A tell tale sign of abuse is also obvious on the part of the BIR. Verily, one cannot blame the other as both are equally at fault. It is settled that procedural rules exist to be followed, not trifled with, and thus, may be relaxed only for the most persuasive reasons.³

It must also be stressed that perfection of an appeal in the manner and within the period permitted by law is mandatory and jurisdictional such that failure to do so renders the judgment of the court final and executory. The right to appeal is a statutory right, not a natural nor a constitutional right. The party who intends to appeal must

¹ Records Verification dated June 21, 2019 of the Judicial Records Division of the Court.

² Gregorio De Leon, Doing Business as G.D.L. Marketing vs. Hercules Agro Industrial Corporation and/or Jesus Chua and Rumi Rungis Milk, G.R. No. 183239, June 2, 2014.

³ Asiatrust Development Bank, Inc. vs. Commissioner of Internal Revenue, G.R. No. 201530 and Commissioner of Internal Revenue vs. Asiatrust Development Bank, Inc., G.R. No. 201680-81, April 19, 2017.

comply with the procedures and rules governing appeals; otherwise, the right of appeal may be lost or squandered.⁴

The right to appeal is a mere statutory privilege that requires strict compliance with the conditions attached by the statute for its exercise.⁵

The ruling of the Supreme Court in a case on the matter is enlightening, thus:

Petitioner does not deny the procedural infraction on his part, but he asks for the relaxation of the rules. Granting his plea, however, would be to fault the appellate court for acting in faithful compliance with the rules of procedure which the court has been mandated to observe.

The Rules of Court are designed for the proper and prompt disposition of cases before the appellate court. We cannot just turn a blind eye and tolerate its contravention. xxx

In not a few instances, we relaxed the rigid application of the rules of procedure, so that the ends of justice may be better served. However, such liberality may not be invoked if it would result in the wanton disregard of the rules, and cause needless delay.⁶

On a final note, the negligence of counsel binds the client because otherwise, "there would never be an end to a suit so long as new counsel could be employed who could

⁴ Herarc Corporation, Realty vs. The Provincial Treasurer of Batangas, The Provincial Assessor of Batangas, The Municipal Assessor and Municipal Treasurer of Calatagan, Batangas, Dr. Rafael A. Manalo, Grace Oliva, and Freida Rivera Yap, G.R. No. 210736, September 05, 2018.

⁵ Northern Mindanao Power Corporation vs. Commissioner of Internal Revenue, G.R. No. 185115, February 18, 2015.

⁶ The Government of the Kingdom of Belgium, Represented by the Royal Embassy of Belgium vs. Hon. Court of Appeals, Unified Field Corporation, Marilyn G. Ong, Victoria O. Ang, Edna C. Alfuerite, Mark Dennis O. Ang and Alvin O. Ang, G.R. No. 164150, April 14, 2008 citing Cruz v. Court of Appeals, G.R. No. 156894, 2 December 2005, 476 SCRA 581, 585-586.

allege and show that prior counsel had not been sufficiently diligent, or experienced, or learned.⁷

WHEREFORE, the Motion For Reconsideration (Re: Resolution dated March 14, 2019) dated April 1, 2019 filed by petitioner is **DENIED**, for lack of merit.

SO ORDERED.

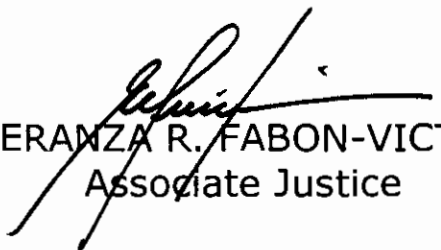


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTANEDA, JR.
Associate Justice

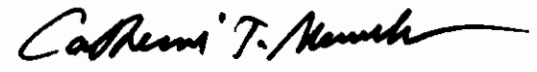
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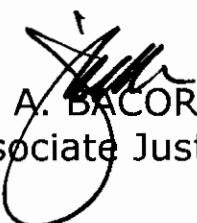
ERLINDA P. UY
Associate Justice

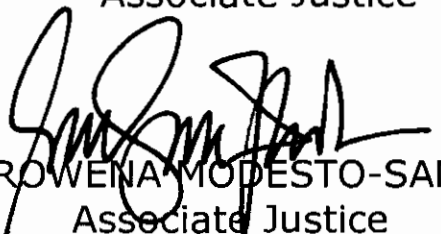

ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
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

⁷ Heirs of Spouses Julian Dela Cruz and Magdalena Tuazon, Represented by their Attorney-In-Fact and Co-Heir, Virgilio C. Alvendia vs. Heirs of Florentino Quintos, Sr., Namely, Florentino Quintos, Jr. and Gloria Quintos Bugayong, G.R. No. 149692, July 30, 2002.