

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

LAPANDAY FOODS
CORPORATION,

Petitioner,

CTA EB NO. 2032
(CTA CASE NO. 9885)

Present:

- versus -

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, JJ.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

MAR 22 2021

3:30pm

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RESOLUTION

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent's**) "Motion for Reconsideration Re: Resolution dated 12 January 2021" (**MR**), filed on 02 February 2021, with petitioner Lapanday Foods Corporation's (**petitioner's**) "Comment/Opposition (On the Motion for Reconsideration dated 02 February 2021)", filed on 08 March 2021.

In the assailed Resolution dated 12 January 2021, the Court denied respondent's Motion to Admit Attached Opposition, and submitted petitioner's "Motion for Reconsideration (of the Decision dated 22 July 2020)" for resolution.

Respondent, in his motion, avers that the normal operation of the Bureau of Internal Revenue (**BIR**) has been hampered by the pandemic. In addition, the BIR has adopted a centralized receiving scheme, wherein all documents are received by one office. Thereafter, the correspondences are collated and forwarded to the

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concerned division. The Chief of the division, in turn, will go through all the pleadings, resolutions and other correspondences for monitoring, assignment and input of notes. Only after the recording in the logbook will the same be forwarded to the handling lawyer. As a result, it takes a number of days before the handling lawyer receives the pleadings, Court resolutions and other correspondences. Due to the unavoidable circumstances, the handling lawyer was constrained to file the opposition outside the period granted.

With the above, respondent thus prays that the Resolution dated 12 January 2021 be reversed and his Opposition be admitted.

Petitioner, for its part, submits that respondent's explanation falls short of the requirement of jurisprudence that any departure from the rules can only be justified with the most meritorious reasons.

Nonetheless, petitioner states that, despite the delay the matter has caused, it submits the resolution of respondent's pleas to the Court's discretion. According to it, it only desires for the Court to have all facts and arguments so it could swiftly resolve its MR.

We resolve.

The Court finds no merit in respondent's arguments.

Respondent is charged with the knowledge of the rules of procedure and the reglementary period for filing of the pleadings. It is therefore incumbent upon him to employ a system that would ensure the prompt receipt of the Court's resolutions and orders by the handling lawyers to allow for the timely filing of the necessary pleadings.

Indeed, 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.¹

¹ *Dr. Joseph L. Malixi, et al. v. Dr. Glory V. Baltazar*; G.R. No. 208224, 22 November 2017.

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WHEREFORE, respondent's Motion for Reconsideration Re: Resolution dated 12 January 2021 is **DENIED** for lack of merit. Accordingly, petitioner's Motion for Reconsideration (of the Decision dated 22 July 2020) is now **SUBMITTED** for resolution.

SO ORDERED.

ON LEAVE

ROMAN G. DEL ROSARIO

Presiding Justice


JUANITO C. CASTAÑEDA, JR.

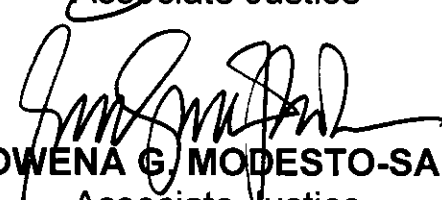
Associate Justice


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 G. MODESTO-SAN PEDRO
Associate Justice