

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SPECIAL SECOND DIVISION

NATIONAL FOOD AUTHORITY, CTA AC No. 226
Represented by its Regional
Director Engr. Henry H.
Tristeza,
Petitioner,

Members:

- versus -

BACORRO-VILLENA, Acting Chairperson
CUI-DAVID, II.

CITY GOVERNMENT OF LIGAO
Represented by its City Legal
Officer and City Treasurer of
Ligao,

Promulgated:

Respondents.

AUG 04 2022

X ----- X
✓ J. R. P. N.

RESOLUTION

BACORRO-VILLENA, J.

For the Court's resolution is petitioner's "Motion for Reconsideration (Of the Decision dated 22 September 2021)"¹ (**MR**) filed on 23 March 2022², with respondents' "Opposition (Petitioner's Motion for Reconsideration dated March 22, 2022 was Filed Beyond the Reglementary Period)"³ (**Opposition**) filed on 11 April 2022.⁴ Petitioner's MR seeks to reverse the Court's Decision dated 22 September 2021⁵ (**assailed Decision**) in the above-captioned case. The dispositive portion of the assailed Decision reads: ✍

¹ Division Docket, Volume II, pp. 633-667.
² Received by the Court on 29 March 2022.
³ Division Docket, Volume II, pp. 703-714.
⁴ Received by the Court on 21 April 2022.
⁵ Division Docket, Volume II, pp. 603-628.

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...

WHEREFORE, the foregoing considered, the Petition for Review filed by petitioner National Food Authority on 13 August 2019 is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision dated 24 April 2019 and Order dated 03 July 2019, respectively, of the Regional Trial Court, Branch 14 of the City of Ligao in Special Civil Action No. 2990, entitled *National Food Authority Represented by its Regional Director, Engr. Henry H. Tristeza v. City Government of Ligao represented by its City Legal Officer and City Treasurer of Ligao*, are hereby **AFFIRMED**.

SO ORDERED.

...

In its MR, petitioner alleges that it received a copy of the assailed Decision on 08 March 2022. Therein, it raises a mere rehash of its arguments raised in its Petition for Review.⁶

In their Opposition, respondents contend that petitioner's MR was filed out of time. As alleged by respondents and as reflected by the case records, the Court tried to serve on petitioner's counsel, Atty. Ana Lorraine G. Santos-Del Rosario, a copy of the assailed Decision on two separate occasions at her address on record at National Food Authority (NFA), Legal Affairs Department, SRA Bldg. Annex 2, PHILSUGIN Center, North Avenue, Diliman, Quezon City (old address).

On 22 September 2021, the Court attempted personal service on petitioner at the above address. However, the same failed since the building's guard refused to receive the same on account that petitioner's counsel had already relocated. Thereafter, Ronald Vitug, the Court's process server resorted to substituted service and sent a copy of the assailed Decision through registered mail at the same address sometime on 14 October 2021. As expected, said service failed and petitioner's copy of the assailed Decision was returned unserved as *per* Records Verification dated 04 March 2022.⁷

In a Reply⁸ filed by petitioner on 20 May 2022, petitioner admitted the fact that it did not file a notice of change of address with the Court. It, however, argues that its Memorandum filed on 13 August

⁶ Filed on 13 August 2019, id., Volume I, pp. 8-36.

⁷ Id., Volume II, p. 631.

⁸ Id., pp. 725-733.

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2020 already bore its new address at NFA Legal Affairs, 7th Floor, NFA Central Office Building, Visayas Avenue, Diliman, Quezon City (new address). Petitioner manifested that it expected the Court to take judicial notice of its new address given that it still had several cases pending before the Court wherein its new address was reflected as its address of record.

In a Resolution dated 22 June 2022⁹, the Court excluded petitioner's Reply from the records. The Court found petitioner's filing of a reply under the circumstances improper pursuant to Section 10, Rule 6 of the Rules of Court as amended by A.M. No. 19-10-20-SC (ROC), which provides for the function of a reply, to wit:

...

Sec. 10. Reply. — All new matters alleged in the answer are deemed controverted. If the plaintiff wishes to interpose any claims arising out of the new matters so alleged, such claims shall be set forth in an amended or supplemental complaint. However, **the plaintiff may file a reply only if the defending party attaches an actionable document to his or her answer.**

A reply is a pleading, the office or function of which is to deny, or allege facts in denial or avoidance of new matters alleged in, or relating to, said actionable document.

In the event of an actionable document attached to the reply, the defendant may file a rejoinder if the same is based solely on an actionable document.¹⁰

...

Since petitioner's reply was neither filed against an answer, nor was there an actionable document to be addressed, the exclusion of petitioner's Reply was proper.

As regards the issue of the MR's belated filing, it appears that respondents' observations are accurate. Petitioner should have been served a copy of this Court's assailed Decision as early as 22 September 2021. Counting from said date, petitioner would have had fifteen (15) days within which to file its MR pursuant to Section 1, Rule 15¹¹ of the Revised Rules of the Court of Tax Appeals (RRCTA).

⁹ Id., pp. 893-894.
¹⁰ Emphasis supplied
¹¹

RULE 15
MOTION FOR RECONSIDERATION OR NEW TRIAL

SEC. 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

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However, it was only on 08 March 2022 that petitioner was served a copy of the assailed Decision at its new address after the Court noticed the same used in its last pleading filed without petitioner officially notifying the Court of such change.

In a plethora of Supreme Court decisions, it is a well-established rule that a client is bound by the action of his counsel in the conduct of the case and cannot be heard to complain that the result might have been different had he proceeded differently.¹² Particularly, in cases where a litigant's counsel changes addresses, the following rule applies:

...

As a rule where a party appears by attorney in an action or proceeding in a court of record, all notices or orders required to be given therein must be given to the attorney of record. Accordingly, notices to counsel should be properly sent to his address of record, and, unless the counsel files a notice of change of address, his official address remains to be that his address of record.¹³

...

The case of *Eduardo L. Alcantara v. Atty. Samuel M. Salas*¹⁴ (Salas) involves a similar issue. There, counsel for petitioner failed to notify the Court of Appeals (CA) of his change of address. As a result, counsel did not receive the CA's notice to file an appellant's brief which led to the CA's dismissal of the case on account of petitioner's failure to file his brief. In *Salas*, the Supreme Court ruled, thusly:

...

It is crystal clear that the root cause of non-filing of appellant's brief was Atty. Salas' failure to inform the CA of the change in his mailing address. Had he done so, he would have received the CA's notices requiring him to file the appellant's brief. Had he been diligent in his duty, Alcantara's appeal would not have been dismissed. There is no one to blame but Atty. Salas, because as a handling lawyer and officer of the court, he must be mindful of the trust and confidence reposed in him by his client.

...

reconsideration or new trial within fifteen days from the date he received notice of the decision, resolution or order of the Court in question.

...

¹² *Ligaya Mendoza, et al. v. The Honorable Court of Appeals (Eight Division), et al.*, G.R. No. 182814, 15 July 2015.

¹³ *Id.*; Citation omitted.

¹⁴ AC No. 3989, 10 December 2019.

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In another case where counsel moved out without first notifying the trial court (thus resulting in his non-receipt of the trial court's decision), the Supreme ruled in the following wise:

...

Petitioner herein disputes that a first notice was ever sent to its counsel of record because "the post office just returned the registered letter and put the stampmark . . . 'Moved'" thereon. To our mind, petitioner's contention is sufficient proof that indeed a first notice was sent to its counsel of record. Its non-receipt by the addressee, however, was due entirely to his neglect in informing the court of the fact that he had moved and had a new address. To cater to petitioner's rhetorical argument would put a premium on negligence and encourage the non-termination of cases by reason thereof.¹⁵

...

Lastly, in *Philippine Suburban Development Corporation v. Court of Appeals*¹⁶ (PSDC), the Supreme Court declared:

...

...The failure of counsel to file brief within the reglementary period and the dismissal of his appeal was of his own doing. He failed to receive the notice to file brief because he transferred his law office without giving the proper notice therefor, or making the necessary arrangements to assure that notices sent to his old address (which was likewise that of his client, the petitioner) would be forwarded to his new address. There was also an apparent failure to check periodically, as an act of prudence, the status of the pending case before the Court of Appeals. ...

...

In *PSDC*, the Supreme Court not only requires counsel to timely notify the court of his change of address but also to check the status of his handled cases from time to time. Given that the Court had already submitted the case for decision on 22 September 2020¹⁷, petitioner's counsel should have been prudent enough to check on the case's status moreso that any updates are readily available on the Court's website.

¹⁵ *Vill Transport Service, Inc. v. Hon. Court of Appeals, et al.*, G.R. No. 76232, 18 January 1991; Citation omitted.

¹⁶ G.R. No. L-33448, 17 September 1980.

¹⁷ See Resolution dated 22 September 2020; Division Docket, Volume II, p. 601.

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Considering the above disquisitions, the fault of petitioner's non-receipt of the assailed Decision and its belated filing of its MR can be solely attributed to its counsel. No justifiable reason having been presented by petitioner that would necessitate giving due course to its MR, the Court is inclined to dismiss the same.

Now, even assuming that petitioner's MR was filed on time, a reiteration of its arguments which have already been passed upon in the assailed Decision would not suffice to convince the Court to take a contrary stand on the issues involved in present case. Therefore, to entertain another lengthy discussion on such matters would not only be superfluous, but futile. On this note, the Supreme Court in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores v. Molina*¹⁸ (**Ortigas**) ruled:

...

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, ART. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

...

WHEREFORE, the foregoing premises considered, petitioner's "Motion for Reconsideration (Of the Decision dated 22 September 2021)" filed on 23 March 2022 is **DENIED** for being filed out of time. Accordingly, the assailed Decision dated 22 September 2021 is hereby declared to be **FINAL** and **EXECUTORY**. 

¹⁸

G.R. Nos. 109645 & 112564, 04 March 1996.

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Considering the assailed Decision's finality, let an **ENTRY OF JUDGMENT** be made in the above-captioned case.

SO ORDERED.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:


LANEE S. CUI-DAVID
Associate Justice