REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

EDS MANUFACTURING, INC. Petitioner,	**CTA CASE NO. 8830** Members:
- versus -	**CASTAÑEDA, JR.,** *Chairperson, and* **MANAHAN,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE Respondent.	Promulgated: MAR 07 2019 9:24 Am

x- x

RESOLUTION

CASTAÑEDA, JR., *J.*:

This resolves respondent's **Motion for Reconsideration (Re: Resolution promulgated on 11 January 2019)**, filed on February 8, 2019, with petitioner's **Comment/Opposition (To respondent's Motion for Reconsideration dated 7 February 2019)**, filed on February 21, 2019. The dispositive portion of the Resolution dated January 11, 2019 states:

> **WHEREFORE**, the **Petition for Relief from Judgment** is hereby **DISMISSED** at respondent's costs.
>
> **SO ORDERED**.

In his motion, respondent argues that the former handling counsel was not able to elevate the Decision dated August 3, 2017 and the Resolution dated December 12, 2017 of the Court to the

Court *En Banc* due to valid grounds and that the assessment issued against petitioner for deficiency income tax and value-added tax for fiscal year 2009 in the aggregate amount of ₱67,663,010.38 was made in accordance with law, rules, and jurisprudence.

In its opposition, petitioner counters that respondent's motion is but a repetition of the contents of his petition for relief and is, therefore, *pro forma* and must be denied outright.

After a careful review of the grounds raised in the motion for reconsideration as well as the counter-arguments raised in the comment/opposition, the Court finds no new matters or arguments which were not considered in the assailed Resolution. Respondent failed to raise any new or substantial matter, or any compelling reason to justify the reversal or modification of the Court's findings and conclusions reached in the January 11, 2019 Resolution.

At this juncture, this Court reiterates pertinent portions of the assailed January 11, 2019 Resolution, as follows:

> The Court also notes that the Supreme Court has previously directed the BIR to adopt mechanisms, procedures, or measures that can effectively monitor the progress of cases being handled by its counsels to prevent similar disadvantageous incidents against the government in the future. Accordingly, respondent is bound by his counsel's negligence in this case. Respondent's alleged lack of knowledge of the Court's Resolution dated December 12, 2017 on his motion for reconsideration of the Decision dated August 3, 2017 is inexcusable considering that several notices and pleadings have been received by him thereafter, including the Entry of Judgment, which he received on May 2, 2018.
>
> While it is true that rules of procedure are not cast in stone, it is equally true that strict compliance with the Rules is indispensable for the prevention of needless delays and for the orderly and expeditious dispatch of judicial business. Utter disregard of the rules cannot justly be rationalized by harking on the policy of liberal construction.

> It is a well-known maxim that equity aids the vigilant, not those who slumber on their rights. Once a judgment becomes final and executory, the prevailing party should not be denied the fruits of his victory by some subterfuge devised by the losing party.

Considering that respondent's arguments are a mere rehash of his earlier pleadings, the Court finds the instant motion bereft of merit.

WHEREFORE, premises considered, respondent's **Motion for Reconsideration (Re: Resolution promulgated on 11 January 2019)** is **DENIED** for lack of merit.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

I CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice