

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA EB CRIM NO. 099
(CTA Crim Case No.
O-918)

-versus-

Present:
Del Rosario, P.J.,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, JJ.

SERAFIN PANALIGAN VILLALOBOS,
Respondent.

Promulgated:

SEP 17 2024

X-----X

[Signature]
10:30 a.m.

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is the petitioner's "Motion for Reconsideration"¹ received by the Court on May 3, 2024, with respondent's comment received by the Court on May 30, 2024.²

Petitioner seeks reconsideration of this Court's Decision, the dispositive portion of which reads as follows:

"WHEREFORE, premises considered, the instant Petition for Review is **DENIED** for lack of jurisdiction.

SO ORDERED."

[Signature]

¹ Rollo, CTA EB CRIM. NO. 099, pp. 077-084.

² Ibid., pp- 92-98.

Petitioner claims that the assailed Resolution dated August 18, 2022 was received by the Bureau of Internal Revenue National Office (BIR-NO)-Litigation Division and Prosecution Division on August 26, 2022; that petitioner's counsel became aware of such Resolution on October 3, 2022 when it was received by the Legal Division-Revenue Region No. 6-Manila; that upon receipt of the assailed Resolution from the National Office, petitioner's counsel filed the Motion for Reconsideration with Entry of Appearance; that rules of procedure should give way for a liberal construction if the same will hinder, impede or sacrifice the demands of substantial justice; and that for the interest of the government, the subject assessment must be paid by respondent without unnecessary delay.

In the Comment on the "Motion for Reconsideration (Filed by Petitioner dated 03 May 2024)," respondent states that petitioner merely narrated the circumstances which led to the belated filing of the Motion for Reconsideration; that deducing from the narration, there was a miscoordination within the BIR which is not a valid and substantial ground to set aside procedural rules; and that petitioner failed to provide substantial ground to warrant liberal application of the procedural rules and reverse the Decision of the Court *En Banc* promulgated on April 17, 2024.

After consideration, the Court *En Banc* resolves to deny the "Motion for Reconsideration." The Court *En Banc* reviewed the grounds relied upon by petitioner in support of its Motion for Reconsideration but finds no cogent reason to grant the same.

The Court in Division ruled that the reckoning period for the filing of a motion for reconsideration is on August 26, 2022, the day when the BIR-NO-Litigation Division and Prosecution Division received the August 18, 2022 Resolution dismissing the case for prescription, not on October 3, 2022, which was the day when petitioner's counsel became aware of the existence of the assailed August 18, 2022 Resolution. Thus, when the "Motion for Reconsideration With Leave of Court and Entry of Appearance (Re: Resolution dated 18 August 2022)" was filed on October 18, 2022, petitioner's right to appeal had already lapsed. Accordingly, the Court *En Banc* has no jurisdiction to entertain the present appeal.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.³ If the movant failed to do so, the motion for reconsideration must necessarily fail.

WHEREFORE, premises considered, petitioner's "Motion for Reconsideration" is **DENIED** for lack of merit.

³ Teodoro M. Coquilla, citing *Guerra Enterprises Company, Inc. v. Court of First Instance of Lanao del Sur*, 32 SCR 314, 317 (1970) vs. *The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

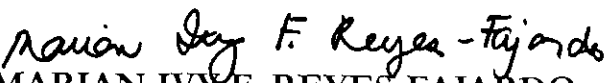
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(On Official Business)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice