REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

LOTTE CONFECTIONERY PILIPINAS CORPORATION,
Respondent.

CTA EB NO. 2291
(CTA CASE NO. 8923)

Present:

Del Rosario, *P.J.,*
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, *and*
Modesto-San Pedro, *JJ*

Promulgated:
JUN 2 4 2021 3:48 pm

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RESOLUTION

For resolution are the followings motions:

1) Respondent's "Motion for Issuance of Entry of Judgement;" and

2) Petitioner's "Motion for Reconsideration (Resolution dated 21 October 2020)" filed on November 11, 2020, with respondent's "Comment/Opposition (Re: Petitioner's Motion for Reconsideration)" filed on February 2, 2021.

In the "Motion for Issuance of Entry of Judgment," respondent states that on November 3, 2020, respondent received a copy of the Court *En Banc's* Resolution dated October 21, 2020, denying the petitioner's Motion to Admit Petition for Review; and that due to petitioner's failure to timely file the Petition for Review, the CTA Division's Decision dated January 15, 2020 has already attained finality and now executory by operation of law. Hence, respondent prayed that the Court En Banc issue an order for the issuance of an Entry of Judgment.

In the "Motion for Reconsideration (Resolution dated 21 October 2020)," petitioner states that the Court, in the exercise of its equity jurisdiction, has the prerogative to relax the application of procedural rules where strong considerations of substantive justice are manifested in the petition; that the Minute Resolution granting the Motion for Extension of Time was only received by petitioner's counsel on August 18, 2020; that petitioner complied with the due process requirements provided under Section 228 of the NIRC and Section 3 of Revenue Regulation No. 12-99; that the collection of taxes is a matter imbued with public interest because they are the lifeblood of the government and so should be collected without unnecessary hindrance; and that the instant case is the first case handled by petitioner's counsel in this Court, hence, the latter pleads for the Court *En Banc's* leniency in applying the technical rules of procedure. Thus, petitioner prays that the Court *En Banc's* Resolution dated October 21, 2020, denying petitioner's Motion to Admit Petition for Review, be reversed and set aside and that the Petition for Review filed on August 24, 2020 be admitted and given due course.

After consideration, the Court *En Banc* resolves to deny petitioner's "Motion for Reconsideration (Resolution dated 21 October 2020)." The Court *En Banc* reiterates that the petitioner's delay in filing the Petition for Review as stated in paragraph 7 of the "Motion to Admit Petition for Review" is not excusable. The petitioner's reason for the delay, *i.e.* that the Court *En Banc's* Resolution granting the motion was received only on August 18, 2020, is not a valid excuse to file the Petition for Review beyond the allowable period. Petitioner should not assume that his prayer in the motion he filed would be granted. The petitioner's mere invocations of substantial justice and liberality are not enough in order for the Court *En Banc* to suspend the procedural rules.

IN VIEW HEREOF, the petitioner's "Motion for Reconsideration (Resolution dated 21 October 2020)" is **DENIED** for lack of merit.

The resolution on Respondent's "Motion for Issuance of Entry of Judgement" is held in abeyance.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice