REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

OIC CONSTRUCTION & DEVELOPMENT CORPORATION,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 8851

Members:

DEL ROSARIO, *P.J., Chairperson, and*
MANAHAN, *JJ.*

Promulgated:
NOV 04 2020 1:47pm

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RESOLUTION

MANAHAN, J.:

In the *Motion to Admit Attached Motion for Reconsideration* filed on October 21,2020, respondent seeks the admission of his attached *Motion for Reconsideration of Decision Dated 29 May 2020,* in the interest of substantial justice and cites a Supreme Court ruling where it was supposedly held that procedural rules may be relaxed for the most persuasive reasons in order to relieve a litigant of an injustice not commensurate with the degree of his thoughtlessness in not complying with prescribed procedures. It can be deduced from respondent's explanations that the belated filing of the instant Motion for Reconsideration was due to the late assignment of the above-captioned case to his lawyers on October 13, 2020 which explains its belated filing on October 21, 2020.

RULING OF THE COURT

Although the instant motion lacks the essential details for invoking substantial justice and the relaxation of procedural rules, a reading of the records reveals that respondent received a copy of the Decision in the above-captioned case dated May 29, 2020 on June 1, 2020 and only filed the *Motion to Admit Attached Motion for Reconsideration* with the accompanying *Motion for Reconsideration of Decision Dated 29 May 2020* on October 21, 2020 and cites the delayed assignment of the case to his lawyers which resulted to its belated filing.

We deny the motion.

We quote Section 1 of Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) which states:

> **"Rule 15**
> **Motion for Reconsideration or New Trial**
>
> Section 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 by filing a motion for reconsideration or new trial within fifteen (15) days from date of receipt of notice of the decision, resolution or order of the Court in question."

It is clear from the records of the case that the assailed Decision dated May 29, 2020 was received by counsels of respondent on June 1, 2020, so he had until June 16, 2020 within which to file a motion for reconsideration. Records further show that the instant motion with the accompanying *Motion for Reconsideration* was filed only on October 21, 2020 or more than four (4) months from receipt of a copy of the Decision.

The Supreme Court, in the case of *Francis M. Zosa, et.al. vs. Consilium, Inc.,*[1] emphasized the importance of compliance with the provisions of the law and the rules concerning the manner and period to appeal, and we quote:

> **"Fundamental is the rule that the provisions of the law and the rules concerning the manner and period of appeal are mandatory and jurisdictional requirements;** hence, cannot simply be discounted under the guise of liberal construction." (emphasis supplied)

[1] G.R. No. 196765, September 19, 2018.

WHEREFORE, premises considered, respondent's *Motion to Admit Attached Motion for Reconsideration* and the *Motion for Reconsideration of Decision Dated 29 May 2020* are **DENIED.**

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

I CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice