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REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

EN BANC

PERPETUAL SUCCOUR HOSPITAL CTA EB NO. 2128  
OF CEBU, INC., (CTA Case No. 9166)  
*Petitioner,*

-versus-

COMMISSIONER OF INTERNAL  
REVENUE,  
*Respondent.*

Present:

DEL ROSARIO, P.J.,  
CASTAÑEDA, JR.,  
UY,  
FABON-VICTORINO,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA, and  
MODESTO-SAN PEDRO, JJ.

Promulgated:

JUN 30 2020

*[Signature]* 10:15 a.m.

X- - - - - X

**RESOLUTION**

This resolves the *Motion for Reconsideration* posted by petitioner on November 25, 2019 with respondent's *Opposition* filed on February 6, 2020.

In a Resolution dated November 8, 2019, the Court *En Banc* dismissed the Petition for Review for being filed beyond the extended period granted by the Court.

In the instant motion, petitioner moves for the reconsideration of the dismissal of its Petition and invokes the principle that procedural rules may be relaxed in the interest of *cur*

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substantial justice and admits its mistake and inadvertence in filing the Petition for Review through a private courier.

In its *Opposition*, respondent Commissioner of Internal Revenue (CIR) asserts that petitioner failed to provide a valid justification for the liberal application of the rules of procedure. He narrates that petitioner was already granted an extended period until October 5, 2019 within which to file its Petition for Review and considering that October 5, 2019 fell on a Saturday, petitioner had, in effect, until October 7, 2019 (Monday) to file its Petition for Review. However, the CIR further narrates that petitioner filed its Petition for Review on October 7, 2019 but via LBC, a private courier which was received by the Court only on October 10, 2019, which date is considered as the date of filing of the pleading.

We deny the motion.

It is already well-settled that filing of pleadings thru a private courier is not prohibited by the Rules of Court but the date of delivery to a private letter-forwarding agency (or a private courier) is not considered as the date of filing in court but is instead considered filed on the date of the court's actual receipt.<sup>1</sup>

The records show that petitioner was granted an extension of time or until October 5, 2019, to file the Petition for Review with the Court *En Banc*. October 5, 2019 being a Saturday, petitioner had until the next business day, October 7, 2019 to file the same with the Court. Records further disclose that petitioner sent its Petition for Review via LBC (a private courier) on October 7, 2019 and was received by the Court on October 10, 2019. Following the afore-stated rule with regard to delivery of pleadings via private courier, the Petition for Review was already filed beyond October 7, 2019.

Procedural rules are not to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party. Adjective law is important ensuring effective enforcement of substantive rights through the orderly and speedy administration of justice.<sup>2</sup> To illustrate our point further, we quote the ruling of the Supreme Court in the case

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<sup>1</sup> *PNB vs. CIR*, G.R. No. 172458, December 14, 2011; *Manuel L. Bautista, et.al., vs. Margarito L. Bautista*, G.R. No. 202088, March 8, 2017.

<sup>2</sup> *Dr. Joseph L. Malixi, et.al., vs. Dr. Glory V. Baltazar*, G.R. No. 208224, November 22, 2017. 

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of *Building Care Corporation/Leopard Security & Investigation Agency and/or Ruperto Protacio vs. Myrna Macaraeg*,<sup>3</sup> thus:

“Liberality in the interpretation and application of the rules can be invoked only in proper cases and under justifiable causes and circumstances. While litigation is not a game of technicalities, every case must be prosecuted in accordance with the prescribed procedure to ensure an orderly and speedy administration of justice.”

**WHEREFORE**, premises considered, petitioner’s *Motion for Reconsideration* posted on November 25, 2019 is hereby **DENIED** for lack of merit.

**SO ORDERED.**



**ROMAN G. DEL ROSARIO**

Presiding Justice



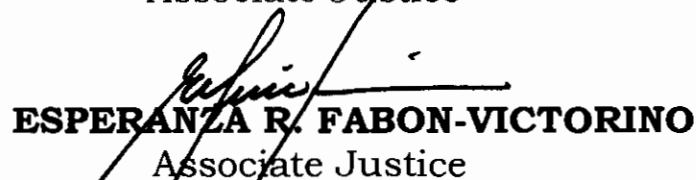
**JUANITO C. CASTAÑEDA, JR.**

Associate Justice



**ERLINDA P. UY**

Associate Justice



**ESPERANZA R. FABON-VICTORINO**

Associate Justice



**MA. BELEN M. RINGPIS-LIBAN**

Associate Justice



**CATHERINE T. MANAHAN**

Associate Justice

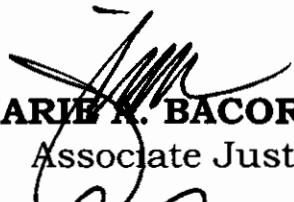
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<sup>3</sup> G.R. No. 198357, December 10, 2012.

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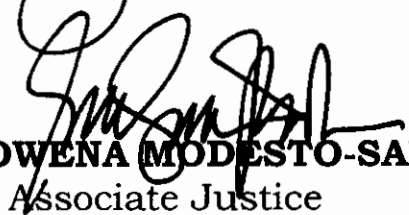
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**JEAN MARIE A. BACORRO-VILLENA**

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice