

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE CTA SCA Case No. 0007
PHILIPPINES,

Petitioner,

Members:

MANAHAN, *Chairperson,*

REYES-FAJARDO, and

ANGELES, II.

- versus -

HON. REGIONAL TRIAL
COURT OF GUAGUA
PAMPANGA, Branch 50, and
MARK BRYAN CHAN,

Respondents.

Promulgated:

AUG 29 2025

2:02 p.m.

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is petitioner's Motion for Reconsideration¹ of the Decision dated July 26, 2024. In the Assailed Decision, the Court dismissed the Petition for *Certiorari* under Rule 65 of the Rules of Court filed in behalf of the People of the Philippines. The Court found no grave abuse of jurisdiction on the part of the Regional Trial Court, Branch 50, Guagua, Pampanga (RTC) in Criminal Case No. G-20-15886 in issuing the Order dated December 15, 2022 (Assailed Order).² The lower court denied petitioner's Motion for Leave to Admit Attached Amended Judicial Affidavit (Motion for Leave) and, thus, rejected the submission of said Amended Judicial Affidavit; it also denied petitioner's subsequent Motion for Reconsideration.³

Petitioner repeats that the RTC committed grave abuse of discretion, particularly, in not granting leave and disallowing the Amended Judicial Affidavit after it was allowed to present it without objection from the opposing party.

¹ Docket, pp. 278-306.

² Signed by Presiding Judge Amor M. Dimatatac-Romero. Docket, pp. 45-46.

³ Docket, pp. 170-175.

The present motion is unmeritorious.

Petitioner failed to raise any substantial argument to warrant the reconsideration sought.⁴ We find no reason to reverse or modify the Assailed Decision. In *Social Justice Society Officers v. Lim*,⁵ the Supreme Court held:

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

We maintain that the court's acceptance of an amendment is not a matter of right; it shall be allowed only by exception and upon proper observance of procedural rules. The amendments were introduced **well-beyond the conclusion of pre-trial and without sufficient justification for the obvious delay.**

Rejection of a judicial affidavit that was submitted without conforming with proper procedure is only proper. **To be sure, there is nothing arbitrary, whimsical, or despotic in the trial court's rejection of a judicial affidavit that was brought into the**

⁴ See *Starigri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

⁵ *Id.*, citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997, 343 Phil 115-142.

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proceeding in violation of the Judicial Affidavit Rule and without judicial approval.

Thus, in *Lagon v. Velasco*,⁶ the Supreme Court elucidated:

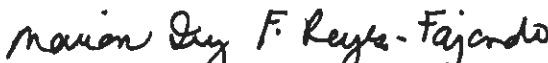
In issuing the assailed order, Judge Velasco was actually enforcing the Judicial Affidavit Rule, promulgated by the Court. Therefore, by no stretch of the imagination may Judge Velasco's faithful observance of the rules of procedure, be regarded as a capricious, whimsical or arbitrary act.

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All told, the Court has always emphasized that "procedural rules should be treated with utmost respect and due regard, since they are designed to facilitate the adjudication of cases to remedy the worsening problem of delay in the resolution of rival claims and in the administration of justice." **It cannot be overemphasized that when the rules are clear, magistrates are mandated to apply them.** Judge Velasco honored this principle by issuing the assailed order requiring the submission of judicial affidavits before the commencement of the trial of the case. Accordingly, he cannot be deemed to have acted with grave abuse of discretion amounting to lack or excess of jurisdiction by strictly enforcing the Court's rules. Perforce, the Petition for *Certiorari* must be dismissed. (Boldfacing supplied)

WHEREFORE, in light of the foregoing considerations, Motion for Reconsideration of the Decision dated July 26, 2024 is DENIED for lack of merit.

SO ORDERED.


MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:


CATHERINE T. MANAHAN
Associate Justice


HENRY S. ANGELES
Associate Justice

⁶ G.R. No. 208424, February 14, 2018, 826 Phil 75-87.