REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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MAJELLA R. CANZON AND HELEN B. CRUDA, *Petitioners,*	**CTA *EB* NO. 2040** (CTA Case No. 9384)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO,** *and* **REYES-FAJARDO,** *JJ.*
HONORABLE CAESAR R. DULAY in his capacity as COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: OCT 21 2021 2:45pm

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RESOLUTION

MANAHAN, J.:

This resolves petitioners' **Motion for Reconsideration (of the Resolution dated 25 November 2020)** [1] filed on December 21, 2020, without respondent's comment despite due notice, praying that this Court's *Resolution* dated November 25, 2020 (Assailed Resolution) be reversed and set aside, and that their *Petition for Relief from Judgment* be given due course and order respondent to refund the income tax paid by petitioners for taxable year 2013.

Petitioners argue that this Court may take cognizance of their Petition for Relief from Judgment as there are no other remedies available to them and such petition is warranted to prevent the outright deprivation of their right to property.

[1] *Rollo*, CTA EB No. 2040, pp. 368-380.

The records of this case reveal that after this Court rendered its *Decision* dated July 16, 2020, petitioners, instead of filing the required Motion for Reconsideration (MR) under Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA), opted to file a Petition for Relief from Judgment on October 13, 2020, which was dismissed in the Assailed Resolution.

The records of this case also reveal that petitioners received the Notice of the *Decision* dated July 16, 2020 on August 14, 2020. Thus, petitioners had fifteen (15) days under Section 1, Rule 15 of RRCTA from receipt thereof, or until August 29, 2020 to file said MR. However, petitioners failed to file said MR within the given period. Thus, the abovementioned *Decision* became final and unappealable.

As the filing of said Petition for Relief from Judgment on October 13, 2020 by the petitioners is not an available remedy in the CTA, such petition may be considered an MR which was belatedly filed.

Verily, the filing of the instant MR thus is considered a second MR which is prohibited under Section 7, Rule 15 of the RRCTA, which provides:

> "SEC. 7. *No second motion for reconsideration or for new trial.* – No party shall be allowed to file a second motion for reconsideration of a decision, final resolution or order; or for new trial."

Litigation must end at some point in the course of the case in accordance with the established rules of procedure as held in the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[2], to wit:

> "For all litigation must come to an end at some point, in accordance with established rules of procedure and jurisprudence. As a matter of practice and policy, courts must dispose of every case as promptly as possible; and in fulfillment of their role in the administration of justice, they should brook no delay in the termination of cases by stratagems or maneuverings, of parties or their lawyers...."

[2] G.R. No. 109645, March 04, 1996.

WHEREFORE, premises considered, petitioners' *Motion for Reconsideration (of the Resolution dated 25 November 2020)* is hereby **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice