

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

First Division

TOENEC PHILIPPINES, INC.,
Petitioner,

CTA CASE NO. 8653

Members:

- versus -

DEL ROSARIO, *Chairperson*,
UY, *and*
MINDARO-GRULLA, JJ.

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

Promulgated:

APR 04 2016; 10:56am.

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RESOLUTION

For resolution is respondent's "**Motion for Reconsideration**" posted on February 22, 2016, assailing the Decision promulgated on January 27, 2016 granting petitioner's Petition for Review. The dispositive portion of which reads:

"**WHEREFORE**, premises considered, the instant Petition for Review is hereby **GRANTED**. The Final Decision on Disputed Assessment dated April 11, 2013 is hereby **SET ASIDE**. Accordingly, the Final Assessment Notice dated June 22, 2012 and the attached Assessment Notice Nos. MC-ONETT001-10-12-0578 and DN-ONETT001-10-12-0578 assessing and demanding from petitioner the payment of deficiency donor's tax in the total amount of P13,217,671.23 for taxable year 2010 are hereby **CANCELLED** and **WITHDRAWN**.

SO ORDERED."

Records show that respondent received the assailed Decision on January 29, 2016. Respondent had fifteen (15) days or until February 13, 2016 to file her motion for reconsideration. However, respondent posted her "Motion for Reconsideration" only on February 22, 2016, or nine (9) days late.

Section 1 Rule 15 of the Revised Rules of the Court of Tax Appeals 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 days from the date of receipt of notice of the decision**, resolution or order of the Court in question." (*Boldfacing supplied*)

In *Rivelisa Realty, Inc. v. First Sta. Clara Builders Corporation*,¹ the Supreme Court categorically ruled that the filing of a motion for reconsideration is non-extendible, viz:

"While a motion for additional time is expressly permitted in the filing of a petition for review before the Court under Section 2, Rule 45 of the Rules of Court, a similar motion seeking to extend the period for filing the motion for reconsideration is prohibited in all other courts. This rule was first laid down in the case of *Habaluyas Enterprises v. Japzon* wherein it was held that:

Beginning one month after the promulgation of this Resolution, **the rule shall be strictly enforced that no motion for extension of time to file a motion for new trial or reconsideration may be filed with the Metropolitan or Municipal Trial Courts, the Regional Trial Courts, and the Intermediate Appellate Court.** Such a motion may be filed only in cases pending with the Supreme Court as the court of last resort, which may in its sound discretion either grant or deny the extension requested.

Stating the rule in *Rollique v. CA (Rollique)*, the Court emphasized that the 15-day period for filing a motion for new trial or reconsideration is non-extendible. Hence, the filing of a motion for extension of time to file a motion for reconsideration did not toll the 15-day period before a judgment becomes final and executory." (*Citations omitted and Emphasis supplied*)

Further, in *Heirs of the Late Cruz Barredo vs. Spouses Asis*², the Supreme Court upheld the Court of Appeals' denial of petitioners' *Motion for Reconsideration and/or Petition for Relief from Judgment of the Resolution of November 29, 2001* for being filed out of time considering that it took petitioners therein more than two (2) months after the deadline to file their motion.

¹ G.R. No. 189618, January 15, 2014.

² G.R. No. 153306, August 27, 2004.

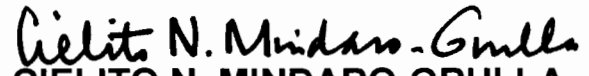
While it is true that rules of procedure are not cast in stone, it is equally true that strict compliance with the Rules is indispensable for the prevention of needless delays and for the orderly and expeditious dispatch of judicial business.³

WHEREFORE, respondent's "**Motion for Reconsideration**" is hereby **DENIED** for having been filed out of time.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

³ G.R. Nos. 141810 & 141812, February 2, 2007.