CTA Form No. 8 (For DCC)

25-000891-0005

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA AC NO. 383

RIGHT MOVES INC., AS REPRESENTED BY ATTY. LEO MARK LONGCOP/KEVIN JOHN GAMBOA/RICA M. CRUZ,
Petitioner,

- versus -

THE CITY GOVERNMENT OF PASIG AND MARITA A. CALAJE,
Respondents.

NOTICE OF RESOLUTION

To:

OFFICE OF THE CITY LEGAL OFFICER
(Counsel of the Respondents)
3rd Floor, Temporary Pasig City Hall
Bridgetowne, Eulogio Amang Rodriguez Ave.
Brgy. Rosario, 1609 Pasig City

DIVINA LAW
(Counsel for the Petitioner)
8th Floor, Pacific Star Building
Sen. Gil. Puyat Avenue corner
Makati Avenue, Makati City

HON. ANNIELYN B. MEDES-CABELIS
Presiding Judge
Thru: Atty. Vanna Katrina T. Sanson-Galutera
Clerk of Court V
National Capital Judicial Region
Regional Trial Court
Branch 167, Pasig City
Hall of Justice, City Hall Complex
San Nicolas, Pasig City

GREETINGS:

You are hereby notified by these presents that on **December 4, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 5, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

RIGHT MOVES INC., AS REPRESENTED BY ATTY. LEO MARK LONGCOP/KEVIN JOHN GAMBOA/RICA M. CRUZ, Petitioner,	CTA AC NO. **383** (Civil Case No. R-PSG-25-00752-CV)
	Members:
	BACORRO-VILLENA, *Acting Chairperson, and* **CUI-DAVID**, *JJ.*
- versus -	
THE CITY GOVERNMENT OF PASIG AND MARITA A. CALAJE, IN HER CAPACITY AS INCUMBENT CITY TREASURER OF PASIG CITY, Respondents.	Promulgated: DEC 04 2025; 10:20 AM

x - x

RESOLUTION

Before this Court is petitioner Right Moves Inc.'s, as represented by Atty. Leo Mark Longcop/Kevin John Gamboa/Rica M. Cruz, (**petitioner**'s) Petition for Review filed *via* registered mail on 24 October 2025, pursuant to Sections 3(a)[1] and 4(a)[2],

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[1] SEC. 3. *Who may appeal; period to file petition.* —
(a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a **Regional Trial Court in the exercise of its original jurisdiction** may appeal to the Court **by petition for review** filed **within thirty days after receipt of a copy of such decision or ruling**, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes. (Emphasis and underscoring supplied).

[2] SEC. 4. *Where to appeal; mode of appeal.* —

Rule 8[3] of the Revised Rules of the Court of Tax Appeals (**RRCTA**) in relation to Rule 42[4] of the Rules of Civil Procedure (**RCP**), as amended, assailing the Resolution dated 08 September 2025 (**assailed Resolution**) and Order dated 24 September 2025 (**assailed Order**) both rendered by the Regional Trial Court (**RTC**) of Pasig City, Branch 167, in Civil Case No. R-PSG-25-00752-CV.

In the assailed Resolution, the RTC granted the affirmative defense of respondents City Government of Pasig and Marita A. Calaje, in her capacity as incumbent City Treasurer of Pasig City (collectively referred as **respondents**) and dismissed the case with prejudice. The pertinent portion thereof reads:[5]

> ...
>
> **WHEREFORE**, the affirmative defense of respondents City Government of Pasig and City Treasurer of Pasig that the *Notice of Assessment* dated 22 January 2024 had already become final, conclusive, and unappealable is GRANTED for being meritorious.
>
> Consequently, the *Petition for Review* filed by petitioner Right Moves, Inc. in this case is DISMISSED with prejudice. The respondents' *Motion to Dismiss* dated 07 July 2025 is considered MOOT. The Pre-trial Conference set on 18 September 2025 at 8:30 o'clock in the morning is CANCELLED.
>
> **SO ORDERED.**
>
> ...

Petitioner then filed a Motion for Reconsideration (**MR**) on the assailed Resolution, which was not given due course by the RTC in its assailed Order, as follows:[6]

(a) An appeal from a decision or ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claim for refund of internal revenue taxes erroneously or illegally collected, the decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade & Industry, the Secretary of Agriculture, and the **Regional Trial Court in the exercise of their original jurisdiction**, shall be taken to the Court by **filing before it a petition for review as provided in Rule 42 of the Rules of Court**. The Court in Division shall act on the appeal. (Emphasis supplied).

3 Rule 8 - Procedure in Civil Cases.

4 Rule 42 - Petition for Review From the Regional Trial Courts to the Court of Appeals.

5 Emphasis and italics in the original text.

6 Emphasis and italics in the original text.

> . . .
>
> The *Motion for Reconsideration (Re: Resolution dated 8 September 2025)* filed by the petitioner is not given due course for being a prohibited pleading under Sec. 12 (c), Rule 15 of the 2019 Amended Rules of Court.
>
> **SO ORDERED.**
>
> . . .

Section 7 of Republic Act (**RA**) No. 1125[7], as amended by RA 9282[8], expressly vests this Court with exclusive appellate jurisdiction over decisions, orders, or resolutions of the RTCs in local tax cases originally decided or resolved by them in the exercise of their original jurisdiction. The law provides:

> . . .
>
> **Sec. 7**. *Jurisdiction.* — The CTA shall exercise:
>
> a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> . . .
>
> 3. **Decisions, orders, or resolutions of the Regional Trial Courts in <u>local tax cases</u>** originally decided or resolved by them in the exercise of their original or appellate jurisdiction[.][9]
>
> . . .

The above provision is implemented by Section 3(a)(3), Rule 4 of the RRCTA, to wit:

> . . .
>
> **SEC. 3.** *Cases within the jurisdiction of the Court in Division.* — The Court in Division shall exercise:
>
> (a) Exclusive original over or appellate jurisdiction to review by appeal the following:
>
> . . .

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7 AN ACT CREATING THE COURT OF TAX APPEALS.

8 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

9 Italics in the original text, emphasis and underscoring supplied.

> (3) **Decisions, resolutions or orders of the Regional Trial Courts in <u>local tax cases</u> decided or resolved by them in the exercise of their original jurisdiction.**[10]
>
> ...

In the present case, the records show that petitioner received the RTC's assailed Resolution by email on 08 September 2025. Instead of timely appealing before this Court, petitioner thereafter moved for reconsideration of the RTC's action on the affirmative defense, a motion expressly prohibited by Section 12, Rule 15 of the RCP, as amended:

> ...
>
> Section 12. *Prohibited motions.* — The following motions shall not be allowed:
>
> (a) Motion to dismiss except on the following grounds:
>
> 1) That the court has no jurisdiction over the subject matter of the claim;
> 2) That there is another action pending between the same parties for the same cause; and
> 3) That the cause of action is barred by a prior judgment or by the statute of limitations;
>
> (b) Motion to hear affirmative defenses;
>
> **(c) Motion for reconsideration of the court's action on the affirmative defenses;**
>
> (d) Motion to suspend proceedings without a temporary restraining order or injunction issued by a higher court;
>
> (e) Motion for extension of time to file pleadings, affidavits or any other papers, except a motion for extension to file an answer as provided by Section 11, Rule 11; and
> (f) Motion for postponement intended for delay, except if it is based on acts of God, *force majeure* or physical inability of the witness to appear and testify. If the motion is granted based on such exceptions, the moving party shall be warned that the presentation of its evidence must still be terminated on the dates previously agreed upon.[11]
>
> ...

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[10] Italics in the original text, emphasis and underscoring supplied.

[11] Italics in the original text and emphasis supplied.

In the case of *Land Bank of the Philippines v. Ascot Holdings and Equities, Inc.*[12], the Supreme Court explained the effects of the filing of a prohibited pleading for purposes of tolling the reglementary period to appeal, *viz*:

> . . .
>
> Under Section 8(3), Rule 1 of the Interim Rules of Procedure Governing Intra-Corporate Controversies Under R.A. No. 8799, *motion for new trial, or for reconsideration of judgment or order, or for re-opening of trial are prohibited pleadings in said cases.* **Hence, the filing by petitioner of a motion for reconsideration before the trial court did not toll the reglementary period to appeal the judgment *via* a petition for review under Rule 43 of the 1997 Rules of Civil Procedure, as amended. As a consequence, the CA has no more jurisdiction to entertain the petition for review which Land Bank intended to file before it, much less to grant the motion for extension of time for the filing thereof.**
>
> The prohibited motion for reconsideration filed by the petitioner with the trial court did not suspend the period to appeal the RTC's "Judgment" of March 15, 2006. Consequently, that "Judgment" became final and executory 15-days thereafter. When petitioner filed a motion for extension to file a petition for review in the CA on July 25, 2006, or one hundred twenty[-] four (124) days after it received the RTC "Judgment," there was no more period to extend. Given these undeniable facts, the CA cannot be faulted for denying petitioner's motion for extension. There is no abuse, much less grave abuse, of discretion, to speak of.
>
> Petitioner insists, however, that the CA committed grave abuse of discretion in denying its motion for extension because the prohibited pleading it filed in the trial court was still sufficient to suspend the running of the reglementary period to appeal "*in the interest of substantial justice.*" Unfortunately, there is a scarcity of law or jurisprudence to support petitioner's novel theory. **It is obvious that a prohibited pleading cannot toll the running of the period to appeal since such pleading cannot be given any legal effect precisely because of its being prohibited.**
>
> . . .

Likewise, in the instant case, petitioner's MR did not toll the running of the thirty (30)-day reglementary period to appeal the RTC's assailed Resolution before this Court. Being a mere scrap of paper, it produced no legal effect. Consequently, the assailed Resolution became final and executory 30 days thereafter. When petitioner filed a Petition for Review on 24 October 2025, or forty-six (46) days after it

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[12] G.R. No. 175163, 19 October 2007; Italics in the original text and emphasis supplied.

received the RTC's assailed Resolution, there was nothing more to appeal.

On this point, the Court reiterates that appeal is a mere statutory privilege and may be exercised only in accordance with law. A party who seeks to avail of the privilege must comply with the requirements of the rules lest the right to appeal is invariably lost. The Court cannot tolerate ignorance of the law on appeals and it is not Our task to determine for litigants their proper remedies under the rules.[13]

WHEREFORE, in view of the foregoing, the instant Petition for Review filed *via* registered mail on 24 October 2025 is hereby **DISMISSED** for being filed out of time.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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13 See *Ebrencio F. Indoyon, Jr., Municipal Treasurer, Surigao del Sur v. Court of Appeals, Twenty-Second Division, Cagayan de Oro City,* G.R. No. 193706, 12 March 2013.