CTA Form No. 8 (For DCC)

25-000891-0018

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA AC NO. 383

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

- versus -

NOTICE OF RESOLUTION

THE CITY GOVERNMENT OF PASIG AND MARITA A. CALAJE, IN HER CAPACITY AS INCUMBENT CITY TREASURER OF PASIG CITY
Respondents.

To:

OFFICE OF THE CITY LEGAL OFFICER
(Counsel of the Respondents)
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(Counsel for the Petitioner)
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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 **July 15, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 17, 2026.**

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

REPUBLIC OF THE PHILIPPINES
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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, IN HER CAPACITY AS INCUMBENT CITY TREASURER OF PASIG CITY,
Respondents.

CTA AC NO. **383**
(Civil Case No. R-PSG-25-00752-CV)

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:
JUL 1 5 2026 3:45PM

x - x

RESOLUTION

For the Court's resolution are the following:

1. Petitioner Right Moves Inc.'s, as represented by Atty. Leo Mark Longcop/Kevin John Gamboa/Rica M. Cruz, (**petitioner**'s) "Motion for Reconsideration (Re: Resolution Dated 4 December 2025)" (**MR**), filed *via* registered mail on 23 December 2025 and *via* email on 26 December 2025, with respondents City Government of Pasig's and Marita A. Calaje's, in her capacity as incumbent City Treasurer of Pasig City (collectively referred as **respondents**') "Opposition (to petitioner's [MR])" (**Comment**), filed *via* email on 22 January 2026;

2. Respondents' "Manifestation with Motion" (**Manifestation**) filed *via* email on 02 February 2026, manifesting that their Comment had already been electronically transmitted on 22 January 2026 and moving that the same be considered by this Court; and

3. Respondents' "Motion to Admit the Hard Copies of Pleadings Filed Electronically" (**Motion to Admit**), personally filed and emailed on 10 March 2026, with petitioner's "Comment/Opposition with Motion to Expunge (Re: [Motion to Admit])" (**Comment to the Motion to Admit**) filed *via* LBC on 19 March 2026 and *via* email on 20 March 2026.

In its MR, petitioner impugns the Court's Resolution dated 04 December 2025, dismissing its Petition for Review on the ground that its MR before the Regional Trial Court (**RTC**) was a prohibited pleading under Section 12(c), Rule 15 of the Rules of Civil Procedure (**RCP**), as amended, and therefore did not suspend the running of the reglementary period to appeal. The Court concluded that the RTC Resolution dated 08 September 2025 (**assailed RTC Resolution**) had already become final and executory by the time the Petition for Review was filed.

Petitioner raises three (3) grounds in support of its MR: (**1**) petitioner contends that this Court erred in dismissing the Petition for Review without taking into account the final and dispositive nature of the assailed RTC Resolution. It argues that the assailed RTC Resolution was not a mere interlocutory ruling on affirmative defenses but an outright dismissal with prejudice that fully terminated the proceedings. It underscores that it did not sleep on its rights: the Petition for Review was filed only sixteen (16) days beyond the thirty (30)-day period, in a manner attended by good faith and no intent to delay, and no prejudice to respondents has been shown; (**2**) petitioner argues that this Court's reliance on *Land Bank of the Philippines v. Ascot Holdings and Equities, Inc., et al.*[1] (**LBP**) is misplaced. Petitioner draws a material distinction between *LBP* — which arose in the specialized context of intra-corporate controversies under Republic Act (**RA**) No. 8799[2] and involved a delay of 124 days — and the present case, which concerns a local tax assessment and involves a delay of

[1] G.R. No. 175163, 19 October 2007.
[2] The Securities Regulation Code.

only 16 days attributable to a good-faith exhaustion of available judicial remedies; and (**3**) petitioner argues that even assuming *arguendo* that the Petition was filed out of time, it must nonetheless be entertained given the gravity of the subject matter.

On the other hand, respondents counter that: (**1**) this Court correctly found the assailed RTC Resolution to be final and not interlocutory, and that petitioner's MR thereof was accordingly a prohibited pleading under Section 12(c), Rule 15 of the RCP, as amended. Respondents argue that the assailed RTC Resolution, having dismissed the case with prejudice on the ground that the Notice of Assessment (**NOA**) had already become final, conclusive and unappealable, constitutes a final order subject to appeal — not a mere interlocutory ruling — and that petitioner's filing of a prohibited pleading did not interrupt the running of the reglementary period; (**2**) this Court correctly applied *LBP* to the present case. They argue that while *LBP* involved an intra-corporate dispute, the procedural principle enunciated therein — that a prohibited pleading produces no legal effect and cannot toll the period to appeal — is of general application and admits of no distinction based on the subject matter of the litigation or the specific rules under which the prohibition arises; and (**3**) respondents urge that the finality of judgment is a cornerstone of the judicial system that admits of no exception, and that allowing the Petition to proceed despite its tardiness would create an unacceptable precedent permitting parties to circumvent prescribed procedural periods. Respondents invoke the principle of immutability of final judgments and argue that the relaxation of procedural rules is unavailable in this case because the dismissal is grounded on finality — a mandatory and non-discretionary basis that does not yield to considerations of substantial justice.

We resolve

Before the Court resolves the MR, We must first resolve respondents' Motion to Admit, as the latter directly affects whether respondents' Comment may be considered by the Court for the resolution of the MR.

I. ON RESPONDENTS' MOTION TO ADMIT THE HARD COPIES OF PLEADINGS FILED ELECTRONICALLY

In their Motion to Admit, respondents pray for the admission of the hard copies of their Comment and Manifestation with Motion, invoking the Court's discretion to relax the strict application of procedural rules where rigid enforcement would defeat substantial justice — particularly given that the electronic transmittal was timely filed and the adverse party suffers no prejudice from admission.

Petitioner counters that par. 3(b)[3] of the Court of Tax Appeals (**CTA**) *En Banc* Resolution No. 8-2024[4] is explicit and mandatory in providing that failure to submit hard copies within five (5) days from electronic transmittal shall cause the pleading to be treated as not filed, and that the use of the word "shall" does not allow the use of discretion. Petitioner stresses that respondents' delay of approximately two (2) months from electronic filing is unreasonable and unexplained, and that the bare invocation of substantial justice — without any compelling or persuasive justification for the lapse — is insufficient to justify the relaxation of a clear and unambiguous procedural directive. Petitioner further notes the irony of respondents invoking the very principle of liberality that they had previously opposed in relation to the instant MR.

Respondents' arguments are well-taken.

It is not disputed that respondents filed their Comment electronically on 22 January 2026 and only moved to admit the hard copies thereof on 10 March 2026 — a span of approximately forty-seven (47) days from electronic filing and well beyond the five (5)-day window prescribed under CTA *En Banc* Resolution No. 8-2024.

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3 ***3. Date and time of filing.***- It shall be understood that:

...

(b) When the primary manner of filing is through electronic transmittal pursuant to...

...

The time and date of the electronic transmittal shall be considered as the time and date of filing. However, failure to thereafter **submit within five (5) days**, ten (1 0) paper copies for En Bane cases and six (6) paper copies or four (4) paper copies for Division cases, of pleadings or court submissions filed through electronic submittal, *shall constrain the Court to consider such pleading or court submission electronically filed* ***as not filed.*** (Emphasis supplied and italics in the original text)

4 Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

Respondents frankly acknowledge this lapse, attributing it to oversight and not to any deliberate design to delay the proceedings.

Par. 3(b)[5] of CTA *En Banc* Resolution No. 8-2024 directs that hard copies of electronically-filed pleadings or court submissions must be filed within five (5) days after electronic transmittal, and that non-compliance shall cause the pleading to be treated as not filed.

We reiterate the fundamental principle that technical rules of procedure are not ends in themselves but are primarily designed to aid in the administration of justice.[6] And in cases before Us, the Rules of Court (**ROC**) applies only by analogy or in a suppletory character and whenever practicable and convenient shall be liberally construed in order to promote the objective of securing a just, speedy and inexpensive disposition of every action and proceeding.[7]

The following circumstances, taken together, impel the Court to rule in favor of admission:

Firstly, respondents' electronic transmission on 22 January 2026 was itself timely — in fact, it preceded the Court's Resolution dated 12 January 2026 (received by respondents on 27 January 2026), directing respondents to file a comment. The oversight pertained solely to the ministerial act of furnishing hard copies, not to the timely assertion of respondents' position on the merits;

Secondly, petitioner has not demonstrated, nor can the Court discern, any prejudice occasioned by the belated submission of hard copies. Petitioner received a copy of the electronically-filed Comment; it had full notice of respondents' arguments;

Thirdly, the purpose of the five (5)-day hard copy rule — ensuring a complete paper docket — is substantially served by the belated submission through the Motion to Admit, to which the original hard copies and the requisite number of copies were attached. The

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5 Id.

6 *AB Leasing and Finance Corp. v. Commissioner of Internal Revenue*, G.R. No. 138342, 08 July 2003.

7 *Calamba Steel Center, Inc. (formerly JS Steel Corporation) v. Commissioner of Internal Revenue*, G.R. No. 151857, 28 April 2005.

deficiency is cured without detriment to the orderly conduct of the proceedings; and

Fourthly, the Supreme Court has held that what should guide judicial action is the principle that a party-litigant should be given the fullest opportunity to establish the merits of his or her or its complaint or defense rather than for him or her or it to lose life, liberty, honor, or property on technicalities.[8] The rules of procedure should be viewed as mere tools designed to facilitate the attainment of justice. Their strict and rigid application, which would result in technicalities that tend to frustrate rather than promote substantial justice, must always be eschewed.[9] Respondents' oversight, absent any dilatory intent and causing no demonstrable prejudice, should not bar this Court from considering the same in order to afford respondents the fullest opportunity to establish the merits of their defense.

Nevertheless, this declaration should not be taken to mean that a similar lapse in the future will be excused or condoned. Still, litigants and lawyers are strongly encouraged to be mindful of the prescribed periods of submissions and promptly comply when directed to do so.

The Court now resolves the central question: whether the Resolution dated 04 December 2025, which dismissed the Petition for Review for having been filed out of time, should be reconsidered.

Having given full and careful consideration to the arguments advanced by each party, the Court answers in the negative.

II. ON PETITIONER'S MOTION FOR RECONSIDERATION

Petitioner argues that the assailed RTC Resolution was not a mere interlocutory ruling on affirmative defenses, but a final dismissal with prejudice that ended the case at the trial court level. For that reason, petitioner contends that seeking reconsideration before the RTC was both reasonable and procedurally proper before elevating the matter on appeal, and that Section 12(c), Rule 15 of the RCP, as

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8 *Heirs of Amada A. Zaulda v. Isaac Z. Zaulda*, G.R. No. 201234, 17 March 2014.
9 *Republic of the Philippines v. Homer and Ma. Susana Dagondon*, G.R. No. 210540, 19 April 2016.

amended, was meant only to bar piecemeal review of interlocutory matters, not to eliminate recourse from a final and dispositive order.

We remain unconvinced.

Section 12, Rule 15 of the RCP, as amended, states:

> ...
>
> 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.[10]
>
> ...

The text of Section 12(c), Rule 15 of the RCP, as amended, admits of no such distinction. It states, without qualification or condition, that a motion for reconsideration of the court's "***action***" on affirmative defenses is a prohibited motion. The word "***action***" is deliberately broad; it encompasses the full range of the trial court's

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

dispositions — whether the court denies the affirmative defense and allows the case to proceed, or sustains it and orders the complaint dismissed. To read the prohibition as confined to one outcome and not the other would be to supply a limitation the framers of the rule chose not to impose. The plain meaning rule prohibits this Court from imposing its own distinctions and qualifications on the clear and unambiguous language of Section 12(c), Rule 15 of the RCP, as amended.[11] After all, it is also an elementary rule in statutory construction that where the law does not distinguish, the courts should not distinguish. *Ubi lex non distinguit nec nos distinguere debemos.*[12] That the framers knew how to draw such a distinction when it desired is beyond question: Section 12(e),[13] Rule 8 of the RCP, as amended, employs the phrase "***if denied***" to confine its operative scope to a specific scenario. The absence of any analogous qualifier in Section 12(c), Rule 15 of the RCP, as amended, is not an oversight — it is a deliberate drafting choice, and it must be given legal effect. The only construction that accords Section 12(c), Rule 15 of the RCP, as amended, independent meaning, beyond what Rule 8 already addresses, is one that extends the prohibition to rulings sustaining the affirmative defense. That is precisely the gap the provision was designed to fill.

This reading serves the animating purpose of the 2019 amendments to the RCP, which sought to unclog court dockets, improve the flow of court proceedings and avoid delays.[14] A litigant who suffers an adverse ruling on affirmative defenses is not without recourse. The ROC provides two (2) established channels of appellate relief: an ordinary appeal under Rule 41[15] if the dismissal is with

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11 *Republic of the Philippines v. Ruby Cuevas Ng a.k.a. Ruby Ng Sono*, G.R. No. 249238, 27 February 2024.

12 Id.

13 RULE 8
MANNER OF MAKING ALLEGATIONS IN PLEADINGS
...
Section 12. *Affirmative defenses.* — (a) A defendant shall raise his affirmative defenses in his answer, which shall be limited to the reasons set forth under Section 5(b), Rule 6, and the following grounds:
...
(e) **Affirmative defenses, if denied, shall not be the subject of a motion for reconsideration** or petition for *certiorari*, prohibition or mandamus, but may be among the matters to be raised on appeal after a judgment on the merits. (Emphasis and underscoring supplied and italics in the original text)

14 Available at <https://sc.judiciary.gov.ph/wp-content/uploads/2022/08/2019-rules-of-civil-procedure.pdf> (last accessed on 26 June 2026).

15 Appeal from the Regional Trial Courts.

prejudice, or a special civil action for *certiorari* under Rule 65[16] if the dismissal is without prejudice and is thus not subject to ordinary appeal. What the rules categorically foreclose is a motion for reconsideration directed at the trial court, regardless of the nature or finality of the ruling on affirmative defenses.

Any lingering doubt on this score is dispelled by the Supreme Court's ruling in *Sanford Marketing Corporation v. Philippine Primark Properties, Inc.*[17] (**Sanford**), to wit:

> . . .
>
> Under Section 12 (c), Rule 15 of the Rules of Court, as amended by A.M. No. 19-10-20-SC, a motion for reconsideration of the trial court's action on the affirmative defense is a prohibited pleading:
>
> . . .
>
> **In this case, it is undisputed that the September 22, 2020 Resolution of the RTC Pasay, which dismissed Sanford's interpleader complaint is an action on the affirmative defenses raised by the private respondent Philippine Primark Properties, Inc. (Primark). Said resolution is therefore not subject to a motion for reconsideration. Consequently, Sanford's Motion for Reconsideration on October 15, 2020, which sought the reconsideration of the September 22, 2020 Resolution, is a prohibited motion and was correctly denied outright.**
>
> Correspondingly, the denial of Sanford's Motion for Reconsideration in the November 16, 2020 Omnibus Resolution did not amount to grave abuse of discretion on the part of the RTC Pasay. Certainly, the Court cannot attribute grave abuse of discretion to the RTC Pasay for **merely following the clear letter of the Rules of Court**.
>
> Likewise, there is no grave abuse of discretion on the part of the RTC Pasay when it denied Sanford's Notice of Appeal as the same was belatedly filed.
>
> . . .

Critically, *Sanford* drew no distinction between dismissals that are final and those that are interlocutory. The prohibition attaches to the court's "***action***" on the affirmative defense — full stop. Petitioner's

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16 *Certiorari*, Prohibition and *Mandamus*.

17 G.R. No. 259961 (Notice), 30 January 2023; Emphasis and underscoring supplied.

effort to distinguish the instant case on the ground that the RTC rendered a with-prejudice dismissal rather than an interlocutory ruling is thus foreclosed by *Sanford*.

At any rate, the Court finds no reversible error in the assailed RTC Resolution, which sustained respondents' affirmative defense and dismissed petitioner's Complaint.

Section 195 of the Local Government Code (**LGC**) of 1991, as amended, is clear:

> ...
>
> **SECTION 195**. *Protest of Assessment*. - When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. **The taxpayer <u>shall</u> have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60)-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes <u>conclusive and unappealable</u>**.[18]
>
> ...

Once the sixty (60)-day period for the local treasurer to act on the protest lapses without a decision, the effect is the same as an actual denial: by legal fiction, the protest has been disposed of, and the taxpayer has 30 days from that lapse to appeal to the court of competent jurisdiction. **The statute does not say that the taxpayer may wait for the local treasurer's eventual decision. It says the taxpayer "shall have thirty (30) days from ... the lapse of the sixty (60)-day period," which means the deadline runs from the lapse itself and is not suspended pending a later ruling.** This is consistent

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

with the case of *China Banking Corporation v. City Treasurer of Manila*,[19] which recognizes that denial by inaction triggers the appeal period upon expiration of the 60-day window.

The structural parallel to Section 187[20] of the LGC of 1991, as amended, reinforces this conclusion. That provision, governing challenges to local revenue ordinances, employs the same framework: the aggrieved party must appeal within 30 days after receipt of the Secretary of Justice's decision or after the lapse of 60 days without action. In *Hagonoy Market Vendor Association v. Municipality of Hagonoy, Bulacan*,[21] the Supreme Court treated that period as mandatory and jurisdictional, admitting of no extension or suspension, precisely because "the validity of revenue measures is not left uncertain for a considerable length of time." There is no rational basis to construe the identically structured Section 195 any differently. Both provisions share the same object — to impose definite, enforceable deadlines that protect the fiscal stability of local government units — and they must be read in harmony.

Applying Section 195 of the LGC of 1991, as amended, to the facts at bar, the 60-day decision period lapsed on 26 March 2024, and the 30-day appeal period expired on 25 April 2024. Petitioner filed its appeal before the RTC on 05 March 2025 — nearly eleven (11) months after the period had closed. That delay is not a technicality susceptible to relaxation on equitable grounds; it is a jurisdictional defect that no court has the power to cure. The filing was fatally out of time, and the RTC was correct to so hold.

Nor is petitioner aided by any recognized exception to the doctrine of immutability of judgments. That doctrine holds that a final judgment becomes immutable and unalterable, beyond the power of any court — including this one — to modify, regardless of whether the modification would correct error. The only exceptions the law recognizes are the correction of clerical mistakes, *nunc pro tunc* entries that cause no prejudice, void judgments, and circumstances arising after finality that render execution unjust.[22] None of these exceptions obtains here. The assailed RTC Resolution is neither void nor infirm on

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19 G.R. No. 204117, 01 July 2015.

20 **SECTION 187**. *Procedure for Approval and Effectivity of Tax, Ordinances and Revenue Measures; Mandatory Public Hearings.*

21 G.R. No. 137621, 06 February 2002.

22 See *Lilybeth R. Perez v. Office of the Ombudsman*, G.R. Nos. 225568-70*, 15 February 2022.

its face; it rests on discernible factual and legal bases. Because petitioner failed to file a timely appeal, that Resolution has passed beyond the reach of judicial intervention. The rationale of this doctrine is to avoid delay in the administration of justice and in order to put an end to judicial controversies.[23] Otherwise, there will be no end to litigation and this will set to naught the main role of courts of justice to assist in the enforcement of the rule of law and the maintenance of peace and order by settling justiciable controversies with finality.[24]

The Court closes with this observation: the right of appeal is a creature of statute, not of the Constitution.[25] It may be exercised only in strict conformity with the conditions that the law attaches to it. A party who permits those conditions to lapse — whether through inattention, miscalculation, or misapprehension of the governing rules — cannot invoke the remedial power of this Court to retrieve what the rules have already closed. The Court will not perform that function. It finds no basis to disturb its Resolution dated 04 December 2025.

WHEREFORE, in view of the foregoing, the Court, hereby, **RESOLVES** to:

a. **NOTE** respondents City Government of Pasig's and Marita A. Calaje's, in her capacity as incumbent City Treasurer of Pasig City "Manifestation with Motion" filed *via* email on 02 February 2026;

b. **GRANT** respondents' "Motion to Admit the Hard Copies of Pleadings Filed Electronically," personally filed and emailed on 10 March 2026. Accordingly, respondents' "Opposition (to petitioner's Motion for Reconsideration (Re: Resolution Dated 4 December 2025))," filed *via* email on 22 January 2026 and "Manifestation with Motion," filed *via* email on 02 February 2026, are hereby **ADMITTED** and shall **FORM PART** of the records of this case; and

c. **DENY** petitioner Right Moves Inc.'s, as represented by Atty. Leo Mark Longcop/Kevin John Gamboa/Rica M. Cruz,

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23 *National Power Corporation v. Spouses Lorenzo L. Laohoo, et al.*, G.R. No. 151973, 23 July 2009.
24 *Spouses Jorge Navarra and Carmelita Navarra v. Yolanda Liongson*, G.R. No. 217930, 18 April 2016.
25 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.

"Motion for Reconsideration (Re: Resolution Dated 4 December 2025)," filed *via* registered mail on 23 December 2025 and *via* email on 26 December 2025, for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice