REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

VICTORIAS AGRICULTURAL DISTRICT MULTI-PURPOSE COOPERATIVE, Petitioner,	**CTA EB No. 2380** (CTA Case No. 9828)
	Present:
- versus -	**DEL ROSARIO,** *PJ*, **UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, BIR REGIONAL DIRECTOR, REGION 12, BACOLOD CITY, Respondents.	**Promulgated:** DEC 19 2022 2:20pm

x---x

RESOLUTION

UY, *J*.:

For resolution is petitioner's ***Motion for Reconsideration*** filed on June 21, 2022 by registered mail without respondent's comment despite due notice per Records Verification Report dated September 29, 2022 issued by Records Records Officer I, Leocadia D. Victoria and noted by Chief Judicial Staff Officer, Benjamin D. Pineda, Jr. of the Judicial Records Division of this Court.

In support of its *Motion*, petitioner prays that the Court reconsiders and set aside the Resolution dated April 8, 2022, dismissing the instant case for its failure to submit the certified true copies of the assailed Resolution dated May 27, 2020 and Order dated November 14, 2019 rendered by the First Division of this Court in CTA Case No. 9828.

According to petitioner, it offers no excuse for its failure to submit the certified true copies of the assailed Resolution and Order, except for the difficult in securing the same due to the COVID-19 pandemic, with the concomitant travel restrictions considering that both petitioner and its counsel are based in Bacolod City, Negros Occidental. It further claims that as early as March 23, 2020, petitioner, through its counsel, has exerted efforts to secure the required certified true copies by authorizing its contact in Metro Manila to secure the same from the Court of Tax Appels but the efforts did not succeed because of lockdowns and other restrictions to control COVID-19 pandemic.

Finally, petitioner maintains that it would serve the higher interest of justice if the instant *Petition for Review* be heard and decided by the Court on the merits, considering the serious issues raised therein.

THE COURT'S RULING

The Court finds no merit in petitioner's *Motion for Reconsideration*.

It bears reiterating that pursuant to Section 4(b), Rule 8 of the RRCTA, in relation to Sections 6 and 7 of Rule 43 of the Revised Rules of Court, it provides that a clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition; and that non-compliance with such mandatory requirement is sufficient ground to dismiss the petition.

In this case, a careful perusal of the records reveals that the Resolution dated June 24, 2021, directing petitioner to submit the certified true copies of the assailed Resolution and Order was received by petitioner on August 9, 2021.[1] However, to date, or after more than one (1) year, petitioner still failed to submit the required documents.

Cleary, petitioner has been utterly remiss in complying with the mandatory requirement of the rules. Petitioner likewise failed to offer any compelling or justifiable reason for its non-compliance.

To be sure, the relaxation of procedural rules cannot be made without any valid reasons proffered for or underpinning it. To merit liberality, petitioner must show reasonable cause justifying its non-compliance with the rules and must convince the Court that the outright

[1] EB Docket, p. 103.

dismissal of the petition would defeat the administration of substantial justice.[2]

Further, it must be emphasized that the bare invocation of 'the interest of substantial justice" line is not some magic wand that will automatically compel us to suspend procedural rules. Procedural rules are not to be belittled, let alone dismissed simply because their non-observance may have resulted in prejudice to a party's substantial rights. Utter disregard of the rules cannot be justly rationalized by harping on the policy of liberal construction.[3]

In fine, the Court *En Banc* finds no cogent reason to reverse or modify the assailed Resolution dated April 8, 2022.

WHEREFORE, in light of the foregoing considerations, the instant *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

[2] *Daikoku Electronics Phils., Inc.* v. Raza, G.R. No. 181688, June 5, 2009.
[3] *Land Bank of the Philippines v. The Court of Appeals*, G.R. No. 221636, July 11, 2016.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice