REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

RITEGROUP INCORPORATED,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9708

Members:

DEL ROSARIO, *PJ, Chairperson,*
MANAHAN, and
REYES-FAJARDO, *JJ.*

Promulgated:

JAN 0 9 2023 ; 2:25 P.M.

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

On September 22, 2022, a Decision [1] was rendered, the dispositive portion of which states:

> **WHEREFORE**, the Amended Petition for Review dated January 29, 2018, filed by Ritegroup Incorporated is **GRANTED**. Accordingly, the deficiency Income Tax, Value-Added Tax, Expanded Withholding Tax, and Withholding Tax on Compensation assessments, inclusive of surcharge, interest, and penalty for taxable year 2013 in the total amount ₱3,749,108.13 issued against Ritegroup Incorporated under the Final Assessment Notices all with Demand No. 043A-B207-13 and Formal Letter of Demand No. 043A-B207-13 dated January 11, 2017 are **CANCELLED**.
>
> The Commissioner of Internal Revenue, his [or her] representatives, agents, or other persons acting in his [or her] behalf are **ENJOINED** from enforcing the collection of deficiency Income Tax, Value-Added Tax, Expanded Withholding Tax, and Withholding Tax on Compensation assessments, inclusive of surcharge, interest and penalty for taxable year 2013 in the total amount of ₱3,749,108.13, under the Final Assessment Notices all

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[1] Docket (Vol. III), pp. 1380-1395.

with Demand No. 043A-B207-13 and Formal Letter of Demand No. 043A-B207-13 dated January 11, 2017 issued against Ritegroup Incorporated.

SO ORDERED.

The Court struck down respondent's deficiency tax assessments issued against petitioner for taxable year (TY) 2013 because: *one*, the final assessment notices corresponding thereto lacked due dates for their payment; and *two*, the formal letter of demand lacked a fixed and determinate amount of tax liability.

Through his Motion for Reconsideration (Decision dated 22 September 2022), received by the Court on October 18, 2022,[2] respondent assails the above Decision, advancing the sole matter for our consideration:

> The Honorable Court erred in ruling that the FLD/FAN issued against [petitioner] for taxable year 2013 was void due to the absence of a due date and lack of fixed and determinate amount of tax liability.

By way of Comment (to Respondent's Motion for Reconsideration dated 17 October 2022),[3] filed on November 18, 2022, petitioner adopts the conclusion we reached in the assailed Decision.

OUR RULING

The Motion must be denied outright.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals provides:

> SEC. 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.**[4]

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2 *Id.* at pp. 1396-1398.
3 *Id.* at pp. 1401-1407.
4 Boldfacing supplied.

Relevantly, *Sigre, et al. v. Provincial Government of Zamboanga Del Sur, represented by Antonio H. Cerilles (Sigre),*[5] clarified that "... the date of delivery of pleadings to a private letter-forwarding agency is not to be considered as the date of filing thereof in court; in such cases, the date of actual receipt by the court, and not the date of delivery to the private courier, is deemed the date of filing of that pleading...."

Respondent received[6] the assailed Decision on September 30, 2022. Counting fifteen (15) days therefrom, he had until October 17, 2022[7] to file his motion for reconsideration thereto.

Meanwhile, respondent sent his Motion for Reconsideration through private courier, *i.e.*, LBC Express, Inc. on October 17, 2022.[8] Said private courier delivered;[9] and the Court received such motion on October 18, 2022.[10] Consistent with *Sigre*, respondent belatedly filed such motion on October 18, 2022, leading to the finality of the assailed Decision.

On a final note, the perfection of an appeal in the manner and within the period prescribed by law is not only mandatory but also jurisdictional and failure of a party to conform to the rules regarding appeal will render the judgment final and executory.[11] A decision that has attained finality becomes the law of the case regardless of any claim that it is erroneous.[12] It may no longer be modified in any respect, even if the modification is meant to correct what is perceived to be an erroneous conclusion of fact or law, and regardless of whether the modification is attempted to be made by the court rendering it or by the highest court of the land. Just as the losing party has the right to file an appeal within the prescribed period, the winning party also has the correlative right to enjoy the finality of the resolution of his [or her] case.[13]

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5 G.R. No. 241362, February 3, 2020 (Resolution).

6 Page 1, respondent's Motion for Reconsideration (Decision dated 22 September 2022). Docket (Vol. III), p. 1396.

7 The fifteenth day to file the Motion for Reconsideration fell on October 15, 2022, a Saturday.

8 See receipt issued by LBC Express, Inc. stapled on the signatory page of respondent's Motion for Reconsideration. Docket (Vol. III), p. 1398.

9 *Ibid.*

10 *Supra* note 6.

11 *Team Pacific Corporation v. Daza,* G.R. No. 167732, July 11, 2012.

12 *Mayor Marcial Vargas v. Cajucom,* G.R. No. 171095, June 22, 2015.

13 *Government Service Insurance System v. The Regional Trial Court of Pasig City, Branch 71, et al.,* G.R. No. 175393, December 18, 2009.

WHEREFORE, respondent's Motion for Reconsideration (Decision dated 22 September 2022), belatedly filed on October 18, 2022, is **DENIED**.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice