REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

CHEMREZ TECHNOLOGIES, INC., *Petitioner,*	**CTA Case No. 10454**
- versus -	Members: **MANAHAN,** *Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: NOV 25 2025 11:56 a.m.

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RESOLUTION

REYES-FAJARDO, *J.*:

On December 4, 2024, a Decision[1] was rendered, dismissing CTA Case No. 10454 for lack of jurisdiction. Specifically, it could not be determined with certainty whether the Petition thereon was filed within the prescribed period under Section 112(C) of the 1997 National Internal Revenue Code (NIRC), as amended, in relation to Section 7 of Republic Act (RA) No. 1125, as amended by RA No. 9282, because petitioner failed to provide proof of the date it received respondent's adverse Decision on its administrative claim for input Value-Added Tax (VAT) refund.

On January 2, 2025, petitioner filed a Motion for Reconsideration (Re: Decision dated 4 December 2024) with Motion for Leave to Admit Attached Supplemental Judicial Affidavit, maintaining that it had timely filed the Petition in CTA Case No. 10454. To support its position, petitioner seeks to present Donnabelle L. Wong-Chua (Wong-Chua) as a witness to identify her

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[1] Docket- Volume II, pp. 1024 to 1036.

Supplemental Judicial Affidavit and to facilitate the admission of additional evidence: namely, photo of the PHLPOST registered mail barcode label sticker bearing RE 411 092 091 ZZ, and a Certification issued by the Quezon City Central Post Office attesting to the mailing and receipt of the registered letter. According to petitioner, these pieces of evidence will establish that the registered mail bearing number RE 411 092 091 ZZ contained respondent's Decision and that petitioner received said Decision on December 9, 2020.

Counting thirty (30) days from its receipt of respondent's Decision on December 9, 2020, petitioner had until January 8, 2021 to appeal to the Court. Based on this premise, petitioner contends that it timely posted its Petition on January 8, 2021, thereby vesting the Court with jurisdiction over CTA Case No. 10454.

On February 28, 2025, respondent filed his Comment/Opposition (Re: Motion for Reconsideration dated 27 December 2024),[2] mainly asserting that the Court correctly dismissed CTA Case No. 10454 for lack of jurisdiction.

The Court agrees with respondent's position.

Petitioner seeks to present testimonial and documentary evidence *after* judgment has already been rendered in this case. Although the motion was captioned as one for reconsideration, it is, in substance a motion for new trial.[3]

In this regard, Section 1, Rule 37 of the Rules of Court, as amended, provides for the remedy of a new trial, reading as follows:

> **RULE 37**
> **NEW TRIAL OR RECONSIDERATION**
>
> Section 1. *Grounds of and period for filing motion for new trial or reconsideration.* - Within the period for taking an appeal, the aggrieved party may move the trial court to set aside the judgment

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[2] *Id.* at pp. 1087-1090.

[3] *Manuel Rodriguez v. Leopoldo Rovira*, G.R. No. 45252. September 24, 1936; also cited in Florenz D. Regalado, Remedial Law Compendium, Vol. 1, p. 419 (9th revised edition, 2005).

> or final order and grant a new trial for one or more of the following causes materially affecting the substantial rights of said party:
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> (a) Fraud, accident, mistake or excusable negligence which ordinary prudence could not have guarded against and by reason of which such aggrieved party has probably been impaired in his rights; or
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> (b) Newly discovered evidence, which he could not, with reasonable diligence, have discovered and produced at the trial, and which if presented would probably alter the result.
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> . . .

Section 5, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) further requires that "[a] motion for new trial shall include all grounds then available and those not included shall be deemed waived."

In its Motion, petitioner expressed its intention to present witness Wong-Chua along with other documentary evidence. However, it failed to invoke any valid ground to justify the requested presentation. The absence of such justification means that all the grounds for new trial are deemed waived pursuant to Section 5, Rule 15 of the RRCTA. On this ground alone, petitioner's plea for the presentation of testimonial and documentary evidence should be denied outright.

Even assuming that the petitioner's purpose in presenting witness Wong-Chua and other documentary evidence falls under the two (2) grounds for a new trial under Section 1, Rule 37 of the Rules of Court, as amended, denial of the motion remains inevitable.

First, if the ground for motion for new trial is fraud, accident, mistake, or excusable negligence, Section 6,[4] Rule 15 of the RRCTA,

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[4] SEC. 6. *Contents of motion for reconsideration or new trial and notice.* — The motion shall be in writing stating its grounds, a written notice of which shall be served by the movant on the adverse party.

A motion for new trial shall be proved in the manner provided for proof of motions. A **motion** for the cause mentioned in subparagraph (a) of the preceding section **shall be supported by affidavits of merits** which may be rebutted by counter-affidavits. A requires that it be supported by an affidavit of merit. However, no such affidavit was appended to petitioner's motion.

Second, the evidence that petitioner seeks to present cannot be considered newly discovered evidence. Specifically, petitioner's Manifestation[5] of January 29, 2021 stated that it received respondent's Decision on December 9, 2020. Attached thereon are a photocopy of the photo of a PHLPOST registered mail barcode label sticker bearing RE 411 092 091 ZZ and a Certification from the Quezon City Central Post Office confirming the mailing and delivery of registered letter No. RE 411 092 091 ZZ. Meanwhile, the trial[6] for petitioner's *ex-parte* presentation of evidence occurred on February 16, 2023.

In the Court's view, petitioner had every opportunity to present the documents in its possession as early as January 29, 2021, during the trial held on February 16, 2023. Yet, despite the considerable interval between those dates, petitioner failed to do so, for reasons only known to itself. Therefore, said documents are simply forgotten evidence. *Office of the Ombudsman v. Coronel*[7] decreed that "... [p]resentation of forgotten evidence is disallowed, because it results in a piecemeal presentation of evidence, a procedure that is not in accord with orderly justice and serves only to delay the proceedings. A contrary ruling may open the floodgates to an endless review of decisions, whether through a motion for reconsideration or for a new trial, in the guise of newly discovered evidence."

There being no satisfactory proof as to petitioner's date of receipt of respondent's adverse Decision on its administrative claim for input Value-Added Tax (VAT) refund, the assailed Decision must stand.

To conclude, access to the courts is guaranteed. But there must be a limit thereto. Once a litigant's rights have been adjudicated in a

motion for the cause mentioned in subparagraph (b) of the preceding section shall be supported by **affidavits of the witnesses by whom such evidence is expected to be given, or by duly authenticated documents** which are proposed to be introduced in evidence. (Boldfacing ours)

5 Docket- Volume-I, pp. 226 to 231.

6 Docket- Volume-I, pp. 629 to 629-A.

7 G.R. No. 164460, June 27, 2006.

valid and final judgment of a competent court, he should not be granted an unbridled license to come back for another try.[8]

WHEREFORE, petitioner's Motion for Reconsideration (Re: Decision dated 4 December 2024) with Motion for Leave to Admit Attached Supplemental Judicial Affidavit filed on January 2, 2025 is **DENIED,** for lack of merit. The Decision dated December 4, 2024 is **AFFIRMED.**

SO ORDERED.

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

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

With Dissenting Opinion.
HENRY S. ANGELES
Associate Justice

8 *Marilyn B. Montehermoso, et al. v. Romeo Batuto and Arnel Batuto,* G.R. No. 246553, December 2, 2020.

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- versus -	**MANAHAN**, Chairperson, **REYES-FAJARDO**, and **ANGELES**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: NOV 25 2025 11:56 a.m.

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DISSENTING OPINION

ANGELES, *J.*:

With due respect, I am constrained to withhold my concurrence from the pronouncement of the *ponencia*, which denied petitioner's *Motion for Reconsideration (Re: Decision dated 4 December 2024) with Motion for Leave to Admit Attached Supplemental Judicial Affidavit*, thereby affirming the assailed Decision.[1]

I respectfully set forth the reasons for my dissent.

To recall, the Court previously dismissed the present case due to petitioner's failure to establish receipt of the Commissioner of Internal Revenue's (CIR) denial of its refund claim—an omission that precluded the Court from ascertaining the timeliness of the *Petition for Review*. This prompted petitioner to file the instant *Motion*, seeking the admission of the *Supplemental Judicial Affidavit* of its witness for the purpose of identifying and authenticating additional supporting evidence (*i.e.,* a photograph of the PHLPost registered mail barcode label sticker bearing RE 411 092 091 ZZ, and a Certification issued by the Quezon City Central Post Office).

[1] Decision, p. 5.

In the *Resolution*, the *ponencia* principally disposed of the matter by characterizing the subject *Motion for Reconsideration* as a *Motion for New Trial*, to wit:

> Petitioner seeks to present testimonial and documentary evidence *after* judgment has already been rendered in this case. Although the motion was captioned as one for reconsideration, it is, in substance a motion for new trial.[2]

With due deference, it is my considered view that the Court is duty-bound to resolve a litigant's prayer strictly within the ambit of the procedural remedy deliberately elected by the party. Courts must adjudicate the remedy as filed, guided by the averments and relief sought, regardless of any perceived impropriety or inapt choice of remedy.

In *Bagaporo v. People*,[3] the Supreme Court reaffirmed this principle, holding that courts must rule on the remedy as filed, anchored on the allegations and prayer therein, even if the procedural vehicle employed may not have been technically correct. In that case, the Court of Appeals was not faulted for treating the petition as one for relief from judgment under Rule 38 of the Rules of Court, precisely because the allegations and relief prayed for fell squarely within its scope, thus:

> The nature of an action, as well as which court or body has jurisdiction over it, is determined based on the allegations contained in the complaint of the plaintiff, irrespective of whether or not the plaintiff is entitled to recover upon all or some of the claims asserted therein. Notably, the petition for relief was filed in the same case, which resolution had already become final. **An examination of petitioner's averments and relief sought**, *i.e.*, the setting aside of a final and executory resolution denying an appeal, **leads to no other conclusion than that it is the mode provided under Rule 38 of the Rules of Court <u>whether or not that was what petitioner intended</u>.** The CA cannot, thus, be faulted for treating the petition as one which sought the relief provided by Rule 38, and consequently dismissing it. It is settled that a petition for relief from judgment is not an available remedy in the CA. (Emphasis and underscoring supplied; citations omitted)

Here, however, petitioner unmistakably **sought reconsideration, not a new trial**. It has made clear that the evidence it now seeks to present has long formed part of the records, albeit appended only to its *Manifestation* dated January 27, 2021,[4] and never formally offered. Such evidence, therefore, cannot plausibly be

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[2] *Id.* at 2.
[3] G.R. No. 211829, January 30, 2019 [Per J.C. Reyes, Jr., Second Division].
[4] Division Docket – Vol. I, pp. 226-232.

deemed "newly discovered" within the contemplation of Rule 37 of the Rules of Court. Petitioner's intent is not to conduct a new trial for the reception of evidence previously unknown or unavailable, but rather to secure the admission and consideration of evidence already existing in the case records, upon its proper identification and formal offer.

In this light, the proper remedy lies in a motion for reconsideration. Section 1, Rule 37 of the Rules of Court delineates the governing parameters:

> **RULE 37**
>
> **NEW TRIAL OR RECONSIDERATION**
>
> Section 1. *Grounds of and period for filing motion for new trial or reconsideration.* - Within the period for taking an appeal, the aggrieved party may move the trial court to set aside the judgment or final order and grant a new trial for one or more of the following causes materially affecting the substantial rights of said party:
>
> > (a) Fraud, accident, mistake or excusable negligence which ordinary prudence could not have guarded against and by reason of which such aggrieved party has probably been impaired in his rights; or
> >
> > (b) Newly discovered evidence, which he could not, with reasonable diligence, have discovered and produced at the trial, and which if presented would probably alter the result.
>
> Within the same period, **the aggrieved party may also <u>move for reconsideration</u> upon the grounds that the damages awarded are excessive, that the evidence is insufficient to justify the decision or final order, or that <u>the decision or final order is contrary to law</u>**. (1a) (Emphasis and underscoring supplied)

Verily, a motion for reconsideration must specifically identify the findings or conclusions of the judgment or final order being assailed, whether on the grounds that: *(1)* the damages awarded are excessive; *(2)* the conclusions are not supported by the evidence; or *(3)* the decision is contrary to law. It must likewise make express reference to the testimonial or documentary evidence, or to the provisions of law alleged to have been misapplied.[5]

In this case, petitioner anchors its *Motion for Reconsideration* on the ground that the assailed Decision is **contrary to law**, invoking the following arguments: *(1)* the Certification issued by the Philippine Post Office constitutes a public document that requires no further

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[5] Rules of Court, Rule 37, Section 2.

authentication;[6] *(2)* respondent failed to refute petitioner's assertion that the Denial Letter was received on December 09, 2020;[7] *(3)* the technical rules of procedure may be relaxed in the interest of substantial justice;[8] and *(4)* the jurisprudence relied upon in the assailed Decision is not squarely applicable to the instant case.[9]

Accordingly, with due respect, I am of the considered view that the subject *Motion* should properly be treated as one for reconsideration. In resolving the same, the attached *Motion for Leave to Admit Attached Supplemental Judicial Affidavit* should be granted, and the said *Supplemental Judicial Affidavit* admitted and set for hearing, consistent with the Court's authority to act upon a motion for reconsideration, as follows:

> **RULE 15**
> **MOTION FOR RECONSIDERATION OR NEW TRIAL**
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> SEC. 3. *Hearing of the motion.* — The **motion for reconsideration** or new trial, **as well as the opposition thereto**, shall embody all supporting arguments **and the movant shall set the same for hearing on the next available motion day.** Upon the expiration of the period set forth in the next preceding section, without any opposition having been filed by the other party, the motion for reconsideration or new trial shall be considered submitted for resolution, **unless the Court deems it necessary to hear the parties on oral argument, in which case the Court shall issue the proper order.** *(RCTA, Rule 13, sec. 3a)*[10] (Emphasis supplied)

Indeed, in *Commissioner of Internal Revenue v. Vestas Services Philippines, Inc.*[11] (*VSPI*), the Supreme Court upheld the Court of Tax Appeals (CTA) Division's admission of supplemental evidence submitted by VSPI to establish the timeliness of its judicial claim. Although the CTA Division initially dismissed the petition for lack of jurisdiction, it subsequently reversed its ruling by granting VSPI's *Motion for Reconsideration with Motion for Leave of Court to Reopen the Case for Presentation of Additional Evidence (Re: Decision dated 26 May 2017).* In affirming this course of action, the Supreme Court concluded:

> Definitely, and in agreement with the CTA Division, justice would be better served if VSPI was allowed a final opportunity to prove that its judicial claim was timely filed. After all, the law creating the CTA

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[6] Petitioner's Motion for Reconsideration [Re: Decision dated 4 December 2024] with Motion for Leave to Admit Attached Supplemental Judicial Affidavit, p. 3.
[7] *Id.* at 5.
[8] *Id.* at 8.
[9] *Id.* at 11.
[10] Revised Rules of the Court of Tax Appeals, as amended, Rule 15, Section 3.
[11] G.R. No. 255085, March 29, 2023 [Per J. Hernando, First Division].

> specifically provides that proceedings before it shall not be governed strictly by the technical rules of evidence. The paramount consideration remains the ascertainment of truth. Claimants should be allowed to prove every minute aspect of their claims by presenting, formally offering and submitting to the CTA all evidence required for the successful prosecution of their claims. Indeed, procedural rules should not hamper the CTA to effectively and fully appreciate the facts of the case and ascertain the truth of the allegations to arrive at a just determination of a controversy. With these considerations, the CTA Division correctly gave VSPI the final opportunity to prove that it timely filed its judicial claim. (Citations omitted)

Similarly, in *Commissioner of Internal Revenue v. De La Salle University, Inc.*[12] (*DLSU*), the Supreme Court affirmed the CTA's admission of DLSU's supplemental offer of evidence, reasoning that this was warranted "not only because the CIR failed to promptly object, but more so because the strict application of the technical rules of evidence may defeat the intent of the Constitution." The High Court emphasized:

> We held that while it is true that strict procedural rules generally frown upon the submission of documents after the trial, the law creating the CTA specifically provides that proceedings before it shall not be governed strictly by the technical rules of evidence and that the paramount consideration remains the ascertainment of truth. We ruled that procedural rules should not bar courts from considering *undisputed facts* to arrive at a just determination of a controversy. (Citations omitted)

Notably, in the present case, the original copy of the Postmaster Certification has been on record since February 03, 2021.[13] Petitioner's sole omission was its failure to formally offer said document, a lapse it now seeks to remedy by filing the instant *Motion for Reconsideration*, and by presenting additional documentary and testimonial evidence through the *Supplemental Judicial Affidavit* prayed to be admitted. If, in the jurisprudence earlier cited, evidence was allowed despite being presented for the first time only after the CTA Division had already rendered its Decision, there is all the more reason to admit the evidence here, particularly given that it has long formed part of the records, albeit not previously offered.

It bears further emphasis that, akin to *VSPI*, the respondent CIR in this case never controverted petitioner's receipt of the Bureau of Internal Revenue's Denial Letter. Moreover, petitioner expressly invoked the relaxation of the technical rules of procedure in the higher interest of substantial justice.

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[12] G.R. Nos. 196596, 198841 & 198941, November 09, 2016 [Per J. Brion, Second Division].

[13] Division Docket – Vol. I, p. 231.

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All told, I am respectfully of the view that the subject *Motion for Reconsideration* should properly be treated as one for reconsideration. Accordingly, the attached *Motion for Leave to Admit Attached Supplemental Judicial Affidavit* should be granted, and the said *Supplemental Judicial Affidavit* admitted and set for hearing. The resolution of the *Motion for Reconsideration* should therefore be held in abeyance pending the examination of petitioner's witness, with the respondent accorded full opportunity to interpose any objections.

HENRY S. ANGELES
Associate Justice