

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

NATIONAL FOOD
AUTHORITY, Represented by
the its Acting Legal Affairs
Department Manager Atty.
Shyla Joy C. Ramos,
Petitioner,

CTA EB NO. 2910
(CTA AC NO. 226)

Present:

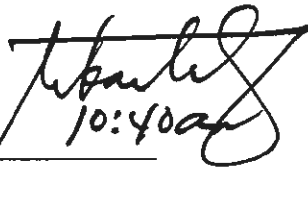
RINGPIS-LIBAN, Acting P.J.,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

- versus -

CITY GOVERNMENT OF
LIGAO, Represented by its
Legal Officer and City
Treasurer of Ligao,
Respondents.

Promulgated:

DEC 04 2025


10:40am

X-----X

DECISION

ANGELES, J.:

Before the Court of Tax Appeals *En Banc* (CTA En Banc) is a *Petition for Review*¹ filed by the National Food Authority (Petitioner) on May 7, 2024, seeking the reversal of the April 15, 2024 *Resolution*² (Assailed Resolution) of the Court of Tax Appeals Special Second Division (CTA Division) in CTA AC No. 226 entitled, *National Food Authority, represented by its Regional Director Engr. Henry H.*

¹ EB Docket, pp. 1 to 33.

² EB Docket, pp. 35 to 40, Penned by Associate Justice Jean Marie A. Bacorro-Villena, concurred by Associate Justice Lane S. Cui-David.

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Tristeza, v. City Government of Ligao, represented by its City Legal Officer, and City Treasurer of Ligao.

THE PARTIES

Petitioner is a government entity created pursuant to Presidential Decree (PD) No. 4³ under the name “National Grains Authority” (NGA), which was transformed into the National Food Authority (NFA) by virtue of PD No. 1770⁴.

Respondent City Government of Ligao is a political subdivision in the province of Albay, created by virtue of Republic Act (RA) No. 9008⁵.

THE FACTS

The following are the relevant facts as found by the CTA Division in its Decision promulgated on September 22, 2021:

Petitioner is the owner of a plot of land designated as Lot 2372 (the subject property) located at Brgy. Calzada, Ligao City with an office building thereon that the NFA used as a local site for its operations.

On 13 September 2018, petitioner, through its Legal Affairs Department, received a Notice of Realty Tax Delinquency informing it of the real property tax (RPT) deficiencies on the subject property in the total amount of P642,891.06. In the said notice, petitioner was, given fifteen (15) days from receipt thereof to pay the RPT deficiency.

Later, petitioner filed a Petition for Prohibition with a Prayer for Temporary Restraining Order (TRO) and/or Issuance of Writ of Preliminary Injunction (WPI) with the RTC of Ligao City. Therein, petitioner questioned the local government's authority to impose and collect RPT. It argued that it is a government instrumentality and thus, exempt from the payment of such taxes.

With the parties agreeing that the petition only involved legal questions, they waived the trial and proceeded to file their respective memoranda.

³ Presidential Decree No. 4 (1972), Providing for the Development of the Rice and Corn Industry and Creating for this Purpose the National Grains Authority.

⁴ Presidential Decree No. 1770 (1981), Reconstituting the National Grains Authority to the National Food Authority, Broadening its Functions and Powers And For Other Purposes.

⁵ An Act Converting The Municipality Of Ligao, Province Of Albay Into A Component City To Be Known As The City Of Ligao.

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In the assailed Decision, the RTC dismissed petitioner's petition. It found that petitioner is not a government instrumentality but a government-owned and controlled corporation (GOCC) subject to local taxes.

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With the adverse decision against it, petitioner filed its Motion for Reconsideration (MR) but the same was denied in the similarly assailed Order.

Hence, the present petition before the Court which was raffled to the Second Division.

After trial, the case was submitted for decision on September 22, 2020.

On September 22, 2021, the CTA Division promulgated its Decision denying the Petition for Review. The dispositive portion of the said Decision provides:

WHEREFORE, the foregoing considered, the Petition for Review filed by petitioner National Food Authority on 13 August 2019 is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision dated 24 April 2019 and Order dated 03 July 2019, respectively, of the Regional Trial Court, Branch 14 of the City of Ligao in Special Civil Action No. 2990, entitled National Food Authority Represented by its Regional Director, Engr. Henry H. Tristeza v. City Government of Ligao represented by its City Legal Officer and City Treasurer of Ligao, are hereby **AFFIRMED**.

SO ORDERED.

On the same date, the above decision was attempted to be served by the Court at petitioner's counsel's address of record at NFA, Legal Affairs Department, SRA Bldg. Annex 2, PHILSUGIN Center, North Avenue, Diliman, Quezon City. However, the Court's Process server was advised by the building's guard that petitioner's counsel had already moved to another location. As such, substituted service was resorted to, but was nonetheless returned unserved as per Records Verification Report dated March 4, 2022.

Petitioner then received a copy of the afore-mentioned Decision on March 8, 2022. Aggrieved, petitioner filed its Motion for Reconsideration (Of the Decision dated 22 September 2021) on March 23, 2022 which was denied by the CTA Division in its Notice of Resolution dated August 4, 2022.

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In the Resolution dated August 4, 2022, the Court in Division denied petitioner's Motion for Reconsideration (Of the Decision dated 22 September 2021) due to the belated filing of the same. The CTA Division said:

As regards the issue of the MR's belated filing, it appears that respondents' observations are accurate. Petitioner should have been served a copy of this Court's assailed Decision as early as 22 September 2021. Counting from said date, petitioner would have had fifteen (15) days within which to file its MR pursuant to Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA).

However, it was only on 08 March 2022 that petitioner was served a copy of the assailed Decision at its new address after the Court noticed the same used in its last pleading filed without petitioner officially notifying the Court of such change.

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Considering the above disquisitions, the fault of petitioner's nonreceipt of the assailed Decision and its belated filing of its MR can be solely attributed to its counsel. No justifiable reason having been presented by petitioner that would necessitate giving due course to its MR, the Court is inclined to dismiss the same.

The dispositive portion of the said Resolution provides:

WHEREFORE, the foregoing premises considered, petitioner's "Motion for Reconsideration (Of the Decision dated 22 September 2021)" filed on 23 March 2022 is **DENIED** for being filed out of time. Accordingly, the assailed Decision dated 22 September 2021 is hereby declared to be **FINAL** and **EXECUTORY**.

Considering the assailed Decision's finality, let an **ENTRY OF JUDGMENT** be made in the above-captioned case.

SO ORDERED.

Before the Entry of Judgment was made on November 17, 2022, petitioner filed a Petition for Relief from Judgment October 11, 2022 explaining its failure to seasonably appeal CTA Division's Decision (promulgated on September 22, 2021) allegedly because of excusable negligence. In its petition for relief, petitioner argued that its non-filing of the formal change of address amounted to excusable negligence in view of its reduced workforce which has affected the efficiency of its operations.

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In its Notice of Resolution dated November 20, 2023, the CTA Division denied petitioner's Petition for Relief from Judgment. The CTA Division pronounced:

... Considering the above disquisitions, the fault of petitioner's non-receipt of the Assailed Decision and its belated filing of its MR can be solely attributed to its counsel. As petitioner still utterly fails to present justifiable reason that would compel the Court to give due course to its petition, the Court left with no other recourse but to uphold jurisprudential precedents and this deny petitioner any relief.

WHEREFORE, the foregoing premises considered, petitioner's Petition for Relief from Judgment filed on 11 October 2022 is hereby **DENIED**.

Petitioner filed its Motion for Reconsideration on December 11, 2023, which sought the reversal of the above Resolution by the CTA Division. On April 15, 2024, the CTA Division issued the Assailed Resolution which denied petitioner's Motion for Reconsideration dated December 11, 2023. The CTA Division held:

A perusal of the MR shows clearly that petitioner merely recycled its arguments and that the Court has already resolved and addressed them not only in the assailed Resolution. Similarly, the Resolution dated 04 August 2022, which denied petitioner's belatedly filed "Motion for Reconsideration (of the Decision dated 22 September 2021)", also discussed the same issues.

While indeed there had been instances where the failure to notify has warranted the liberal application of the rules of procedure, it could not be denied that petitioner's counsel nevertheless failed to discharge what is incumbent upon him. Even if the Court could concede to have sent its correspondence to the new address, the lapse to notify remains. The Court could not also be faulted to have sent the Decision of 22 September 2021 (in this case) since it also relied on petitioner's existing address at the time. As already repeatedly stated, the address in the records remained to be the old address at the time of the service of the said 22 September 2021 Decision. It would be unfair to the Court if it were to sustain petitioner's argument that it should have sent the same to the new address (which it had become aware of) since there was never any notice of change of address from petitioner in the first place. Had the Court pursued the new address and sent the Decision to the alleged new address, would it have been negligent if it continued do so despite the clear absence of a notice (from petitioner) for change of address in the records?

Succinctly, petitioner could not pass the buck to the Court. The responsibility to notify the Court of the change of address lies entirely on its shoulders. For it to expect the Court to take the cudgels for its omission or lapse would be to set aside all settled

jurisprudence mandating lawyers to be conscientious in the discharge of their duties.

While, indeed, it is unfortunate that petitioner-taxpayer suffers collateral damage as a result of its counsel's inefficiency, the Court, absent a more compelling reason, could not condone the lapse.

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Finding thus no cogent reason to abandon or modify the assailed Resolution, the Court is inclined to deny the instant motion.

WHEREFORE, the foregoing premises considered, petitioner's Motion for Reconsideration filed on 11 December 2023 is hereby **DENIED** for lack of merit.

THE PROCEEDINGS BEFORE THE CTA EN BANC

On May 7, 2024, petitioner filed the present *Petition for Review*. Respondents filed their Comment thereon on July 27, 2024. The CTA En Banc took note of such Comment and submitted the case for decision on August 21, 2024.

THE ASSIGNMENT OF ERRORS⁶

Petitioner raised the following assignment of errors:

1. That the CTA Division allegedly erred in denying its Petition for Relief from Judgment dated October 11, 2022 and its Motion for Reconsideration dated December 11, 2023; and
2. That the CTA Division allegedly erred in disregarding the merits of the Petition that NFA is a government instrumentality, hence exempted from payment of real property taxes.

THE ARGUMENTS

Petitioner's arguments

Petitioner submits that the CTA Division erred in dismissing the Petition for Relief from Judgment because the failure to file the required notice of change of address constitutes an excusable negligence.

⁶ EB Docket, p. 10.

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Quezon City ("New Address") in 2020. According to petitioner, a number of pleadings/orders/notices which have been sent through registered mail addressed to petitioner's Old Address were actually received by it in its New Address.

Petitioner adds that the NFA had just concluded its restructuring in view of the enactment of RA No. 11203 or the "Rice Tarrification Law". According to petitioner, this restructuring resulted in the reduction of workforce in the NFA Legal Affairs Department.

Petitioner alleges that the above factors constitute extraordinary circumstances and that the case of *Heirs of Dinglasan vs. Ayala Corporation, et. al.*,⁷ warrant the liberal application of procedural rules.

Respondents' counter-arguments⁸

Respondents counter, by way of their *Comment*, that the CTA Division did not err in denying the Petition for Relief from Judgment. Respondents are of the position that the failure to file a formal Notice of Change of Address resulting in petitioner's non-receipt of the CTA Division's Decision dated September 22, 2021 does not amount to excusable negligence.

Respondents cite the case of *Hernan vs. Sandiganbayan*⁹ in supporting its contention, and quoted the following:

First of all, there is no merit in petitioner's claim that since her counsel was not properly notified of the August 31, 2010 Resolution as notice thereof was erroneously sent to her old office address, the entry of judgment is premature. As the Court sees it, petitioner has no one but herself to blame. **Time and again, the Court has held that in the absence of a proper and adequate notice to the court of a change of address, the service of the order or resolution of a court upon the parties must be made at the last address of their counsel on record.** It is the duty of the party and his counsel to device a system for the receipt of mail intended for them, just as it is the duty of the counsel to inform the court officially of a change in his address. **If counsel moves to another address without informing the court of that change, such omission or neglect is inexcusable and will not stay the finality of the decision.** The court cannot be expected to take judicial notice of the new address of a lawyer who has moved or to ascertain on its own whether or not the counsel of record has been changed and

⁷ G.R. No. 204378, 5 August 2019.

⁸ EB Docket, pp. 372 to 384.

⁹ G.R. No. 217874, 5 December 2017.

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address. **If counsel moves to another address without informing the court of that change, such omission or neglect is inexcusable and will not stay the finality of the decision.** The court cannot be expected to take judicial notice of the new address of a lawyer who has moved or to ascertain on its own whether or not the counsel of record has been changed and who the new counsel could possibly be or where he probably resides or holds office.

Here, it is undisputed that petitioner's counsel failed to inform the court of the change in her office address from Poblacion, La Trinidad, Benguet, to the Public Attorney's Office in Tayug, Pangasinan. The fact that said new address was indicated in petitioner's Motion for Reconsideration does not suffice as "proper and adequate notice" to the court. As previously stated, courts cannot be expected to take notice of every single time the counsel of a party changes address." [Emphasis, Italics and Underscoring supplied]

Respondents argue that petitioner could have prevented the nonfiling of a formal notice of a change of address with the exercise of ordinary diligence and prudence. As such, there is no excusable negligence committed which could be the basis for the Petition for Relief from Judgment.

TIMELINESS OF FILING THE PETITION

The present petition was timely filed

Rule 8 of the Revised Rules of the CTA (RRCTA)¹⁰ provides:

SEC. 3. Who may appeal; period to file petition. —

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(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned decision or resolution.** Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within

¹⁰ Rules of the Court of Tax Appeals - approved by the Supreme Court on November 22, 2005 (A.M. No. 05-11-07-CTA); Amendments to the 2005 Rules of Court of the Court of Tax Appeals - approved by the Supreme Court on September 16, 2008 (A.M. No. 05-11-07-CTA); and Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals – approved by the Supreme Court on February 10, 2009 (A.M. No. 05-11-07-CTA).

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which to file the petition for review. (*Rules of Court, Rule 42, sec. 1a*)
(*Emphasis supplied*)

On May 7, 2024, or fifteen (15) days from petitioner's receipt of the Assailed Resolution by the CTA Division dated April 22, 2024, the present Petition for Review before the CTA En Banc was filed.

Following the 15-day period to make an appeal to the CTA En Banc as required by the RRCTA, the present Petition was timely filed.

We now proceed to address the merits of the appeal.

THE RULING OF THE COURT

The Petition for Review must be denied.

The Court observes that the arguments raised by petitioner is a rehash of the same arguments in its previous *Motion for Reconsideration*¹¹ filed before the CTA Division. However, the arguments raised by the petitioner will still be addressed accordingly.

Nature of a Petition for Relief from Judgment

Petitioner mainly argues in the instant *Petition* that the CTA Division erred in denying its Petition for Relief from Judgment dated October 11, 2022 and its Motion for Reconsideration dated December 11, 2023. Petitioner insists that its belated appeal to the CTA Division's Decision promulgated on September 22, 2021 should be allowed in view of the fact that its failure to file the notice of change of address is characterized by excusable negligence.

Relief from judgment is a remedy provided by law to any person against whom a decision or order is entered through fraud, accident, mistake, or excusable negligence. It is a remedy, equitable in character, that is allowed only in exceptional cases when there is no other available or adequate remedy¹².

When a party has another remedy available to him, which may be either a motion for new trial or appeal from an adverse decision of the trial court, and he was not prevented by fraud, accident, mistake or excusable negligence from filing such motion or taking such appeal, he cannot avail himself of this petition¹³.

¹¹ EB Docket, p. 242.

¹² Cagayan Economic Zone vs Meridien Vista, GR No. 194962, 27 January 2016.

¹³ Trust International Paper Corp vs Pelaez, GR No. 164871, 22 August 2006.

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The Supreme Court enumerated the following requirements in order for a petition for relief from judgment to prosper¹⁴: **First**, no adequate remedy such as a motion for new trial or an appeal is available to the petitioner. **Second**, the petitioner was prevented through fraud, accident, mistake, or excusable negligence from availing said remedies. **Third**, the petitioner should comply with the twin-period of within 60 days from the time the petitioner learned of the judgment or final order, and not more than six months after the judgment or final order was entered, in filing the petition for relief from judgment.

In the case at bar the issue exists with regard to the second requirement, which is whether the circumstances alleged by petitioner to have caused its belated filing of its Motion for Reconsideration to the Decision dated September 22, 2021 constitutes excusable negligence.

What constitutes excusable negligence

In the Supreme Court case of *Duremdes vs. Jorilla*¹⁵, excusable negligence was defined as:

Excusable negligence as a ground for a petition for relief requires that the negligence be so gross "that ordinary diligence and prudence could not have guarded against it." This excusable negligence must also be imputable to the party-litigant and not to his or her counsel whose negligence binds his or her client. The binding effect of counsel's negligence ensures against the resulting uncertainty and tentativeness of proceedings if clients were allowed to merely disown their counsels' conduct. (Emphasis supplied)

The Supreme Court¹⁶ emphasized the rationale for its definition in this wise:

To set aside a judgment through a petition for relief, the negligence must be so gross "that ordinary diligence and prudence could not have guarded against." **This is to prevent parties from "reviv[ing] the right to appeal [already] lost through inexcusable negligence."** (Emphasis supplied)

The following Supreme Court cases will show that the principle of "excusable negligence" does not grant blanket leniency. It may likewise be said that, in line with the definition of "excusable

¹⁴ PNB vs Sps. Victor, GR No. 207377, 27 July 2022.

¹⁵ Duremdes vs Jorilla, GR No. 234491, 26 February 2020.

¹⁶ Sps. Madarang vs Sps. Morales, GR No. 199283, 9 June 2014.

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negligence”, there is a degree of prudence and proactiveness that is required to be established for there to be a finding of “excusable negligence”.

In *Far East Fuel Corp vs. Airtropolis Consolidators*¹⁷, petitioner alleged that the reason why its counsel failed to timely file its answer was because of its honest belief that the parties are entering into an out-of-court settlement. The Supreme Court declared that the reasons given by petitioner cannot be considered an excusable negligence.

In *Trust International Paper Corp. vs. Pelaez*¹⁸, the Supreme Court held the failure of petitioner’s law firm in notifying petitioner of the adverse decision of the Court of Appeals which prevented petitioner from filing an appeal thereto is inexcusable negligence. Petitioner in said case alleged that the law firm’s new associate was negligent in handling petitioner’s case. However, the Supreme Court disagreed, and said that the law firm’s supervising lawyers were remiss in their duty to supervise the work of the new associate, as it is a common practice in a law firm that when it hires a new associate, his or her work is ordinarily reviewed by the more senior associate of the law firm.

The case of *PSDC vs. CA*¹⁹ is also instructive. In this case the Supreme Court highlighted the importance of filing a notice of change of address, and in doing so, It ruled that despite the fact that the other pleadings of petitioner already contained the new address, the failure to receive the notice to file brief was of its own doing. The Supreme Court likewise emphasized the responsibility of the counsel, as an act of prudence, to check the status of its pending case before the court.

Failure to file a notice of change of address is inexcusable negligence

There are a number of Supreme Court cases where it was held that the failure to file a notice of change of address does not constitute excusable negligence, which were invoked by the CTA Division in its Resolution (dated November 20, 2023) regarding petitioner’s Petition for Relief from Judgment which we quote below:

Mendoza, the Supreme Court held:

...

As a rule where a party appears by attorney in an action or proceeding in a court of record, all notices or orders required to be

¹⁷ Far East Fuel Corp vs. Airtropolis Consolidators, GR No. 254267, 1 February 2023.

¹⁸ Trust International Paper Corp. vs. Pelaez, GR No. 164871, 22 August 2006.

¹⁹ PSDC vs. CA, GR No. L-33448, 17 September 1990.

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given therein must be given to the attorney of record. Accordingly, notices to counsel should be properly sent to his address of record, and, unless the counsel files a notice of change of address, his official address remains to be that his address of record.

...

Furthermore, in *Salas*, the Supreme Court did not excuse a party's failure to file an appellant's brief on account of its failure to notify the Court of its change of address, to wit:

...

It is crystal clear that the root cause of non-filing of appellant's brief was Atty. Salas' failure to inform the CA of the change in his mailing address. Had he done so, he would have received the CA's notices requiring him to file the appellant's brief. Had he been diligent in his duty, Alcantara's appeal would not have been dismissed. There is no one to blame but Atty. Salas, because as a handling lawyer and officer of the court, he must be mindful of the trust and confidence reposed in him by his client.

...

While in VTSI, a notice from the court was deemed sent when the same was attempted to be served on counsel's address of record despite non-receipt by the addressee due to the latter's failure to inform the court of his change of address. There, the Supreme Court ruled rather very clearly:

...

Petitioner herein disputes that a first notice was never sent to its counsel of record because "the post office just returned the registered letter and put the stampmark ... 'Moved'" thereon. To our mind, petitioner's contention is sufficient proof that indeed a first notice was sent to its counsel of record. Its nonreceipt by the addressee, however, was due entirely to his neglect in informing the court of the fact that he had moved and had a new address. To cater to petitioner's rhetorical argument would put a premium on negligence and encourage the nontermination of cases by reason thereof.

...

Lastly, in *PSDC*, the Supreme Court declared:

...

The failure of counsel to file brief within the reglementary period and the dismissal of his appeal was of his own doing. He failed to receive the notice to file brief because he transferred his law office without giving the proper notice therefor, or making the necessary arrangements to assure that notices sent to his old address (which was likewise that of his client, the petitioner) would be forwarded to his new address. There was also an apparent failure to check periodically, as an act of prudence, the status of the pending case before the Court of Appeals

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The case of *Hernan vs. Sandiganbayan*²⁰ is also worth noting, as the Supreme Court therein categorically ruled that failure of a party's counsel to inform the Court officially of a change in address is an inexcusable negligence and will not hinder the finality of a decision. This is notwithstanding the fact that the new address was indicated in one of petitioner's pleadings. We quote hereunder the discussion of the Supreme Court:

First of all, there is no merit in petitioner's claim that since her counsel was not properly notified of the August 31, 2010 Resolution as notice thereof was erroneously sent to her old office address, the entry of judgment is premature. As the Court sees it, petitioner has no one but herself to blame. Time and again, the Court has held that in the absence of a proper and adequate notice to the court of a change of address, the service of the order or resolution of a court upon the parties must be made at the last address of their counsel on record. **It is the duty of the party and his counsel to device a system for the receipt of mail intended for them, just as it is the duty of the counsel to inform the court officially of a change in his address. If counsel moves to another address without informing the court of that change, such omission or neglect is inexcusable and will not stay the finality of the decision. The court cannot be expected to take judicial notice of the new address of a lawyer who has moved or to ascertain on its own whether or not the counsel of record has been changed and who the new counsel could possibly be or where he probably resides or holds office.**

Here, it is undisputed that petitioner's counsel failed to inform the court of the change in her office address from Poblacion, La Trinidad, Benguet, to the Public Attorney's Office in Tayug, Pangasinan. **The fact that said new address was indicated in petitioner's Motion for Reconsideration does not suffice as "proper and adequate notice" to the court. As previously stated, courts cannot be expected to take notice of every single time the counsel of a party changes address...xxx...**Here, however, petitioner's non-receipt of the subject resolution was mainly attributable not only to her counsel's negligence but hers, as well. Thus, the Court deems it necessary to remind litigants, who are represented by counsel, that they should not expect that all they need to do is sit back, relax and await the outcome of their case. **They should give the necessary assistance to their counsel for what is at stake is their interest in the case. It is, therefore, their responsibility to check the status of their case from time to time.** (emphasis supplied)

From the foregoing, there is no question that it is incumbent upon the party's counsel to timely notify the court if there is a change of address, and again, to be proactive by inquiring or checking the status of his handled cases from time to time.

²⁰ Id., at Note 9.

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In addition, merely indicating the new address at the other pleadings is not tantamount to the required notice that must be furnished to the court, and the court will not take judicial notice thereof.

The CTA Division correctly found that petitioner's failure to timely file its appeal due to nonfiling of notice of change of address is not excusable negligence

To recapitulate, petitioner claims that the following factual circumstances are sufficient to support its assignment of error that the CTA Division erred in dismissing the Petition for Relief from Judgment:

1. Petitioner gave a forwarding address at its old address so that all registered mails addressed to it may still be received despite its temporary transfer to its new address.
2. The recent restructuring brought about by the enactment of RA No. 11203 resulted in the reduction of workforce in the NFA Legal Affairs Department.

Applying the exhaustive discussion above, it becomes apparent that the circumstances laid down by petitioner are inadequate to warrant the granting of the instant *Petition*. The standard established as to merit the successful setting aside of a judgment through a petition for relief is that negligence must be of such a degree that ordinary diligence and prudence could not have guarded against it.

The leaving of a forwarding address does not exempt the petitioner from filing the notice of change of address with the Court. Failure of a party's counsel to inform the Court officially of a change in address is an inexcusable negligence. Likewise, it is also irrelevant if petitioner has indicated its new address at its other pleadings, as the Court will not take judicial notice of this.

With regard to petitioner's assertion that the efficiency of its operation was affected by a recent restructuring resulting in reduced workforce, the Supreme Court cases cited above support Our ruling that it does not meet the standard required to merit the setting aside of the judgment on the ground of excusable negligence.

In the case at hand, the failure of petitioner to timely appeal the Decision dated September 22, 2021 due to its non-filing of the notice

of change of address could have been prevented with the exercise of ordinary diligence and prudence. There is, therefore, a lack of justifiable reason presented by petitioner that would compel the Court to give due course to the instant *Petition*.

ACCORDINGLY, in light of the foregoing considerations, the *Petition for Review* filed by petitioner is **DENIED** for lack of merit.

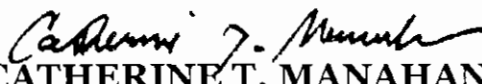
Consequently, the Assailed Resolution dated April 15, 2024 is hereby **AFFIRMED**.

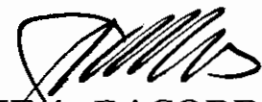
SO ORDERED.


HENRY S. ANGELES
Associate Justice

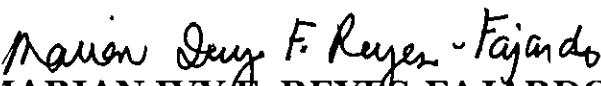
WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


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

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.


MA. BELEN M. RINGPIS-LIBAN
Acting Presiding Justice