CTA Form No. 8 (For DCC)

25-000823-0015

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. SCA-0040

STA. ELENA CONSTRUCTION & DEVELOPMENT CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. FAUSTINO B. LUMABAO, JR.
Bureau of Internal Revenue
Litigation Division Room 703,
BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

ATTY. RENATO JOHN B. VASQUEZ, JR.
3903 Paragon Plaza EDSA cor. Reliance St.
Mandaluyong City

GREETINGS:

You are hereby notified by these presents that on **April 17, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 20, 2026.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

STA. ELENA CONSTRUCTION & DEVELOPMENT CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA SCA CASE NO. 0040

Members:

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

Promulgated:

APR 17 2026 ; 9:30 AM

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RESOLUTION

CUI-DAVID, J.:

Before the Court is petitioner's ***Motion for Reconsideration (with Motion to Admit Amended Petition for Certiorari)***, filed on December 3, 2025, with respondent's *Comment/Opposition Ad Cautelam [Re: Petitioner's Motion for Reconsideration (With Motion to Admit Amended Petition for Certiorari)* dated 2 December 2025], filed on January 26, 2026, assailing the *Resolution* dated November 3, 2025 (assailed *Resolution*), the dispositive portion of which reads:

> **WHEREFORE**, the instant *Petition for Certiorari with Application for a Temporary Restraining Order (TRO) and/or Preliminary Injunction* is hereby **DISMISSED.**
>
> **SO ORDERED.**[1]

In its *Motion for Reconsideration*, petitioner argues that:

1. The *Petition for Certiorari* should not be dismissed on procedural technicalities;

[1] Docket, p. 195.

2. The instant motion was timely filed on December 2, 2025;

3. The certified true copies of the Notice of Levy, the certification of non-publication issued by the National Printing Office/Official Gazette, and the annotated Transfer Certificates of Title from the Registry of Deeds were already attached to the original Petition;

4. The submission of the BIR-issued documents under a duly executed Custodian's Undertaking is considered substantial compliance and that it was due to BIR's refusal to issue duplicates that it was not able to obtain certified true copies of such BIR records;

5. The defects in the Verification and Certification of Non-Forum Shopping had already been cured by the execution of a corrected Verification and Certification of Non-Forum Shopping, duly notarized with complete jurat;

6. The Petition for Certiorari was timely filed on September 29, 2025. On July 28, 2025, petitioner's counsel learned of the levy only upon chance while following another matter at the BIR-LTCED. The document cannot be released to petitioner's counsel, as petitioner has yet to issue a written authorization for counsel to receive it. On July 29, 2025, petitioner issued the required authority, and its counsel was able to receive the Notice of Levy. Thus, for purposes of the 60-day period under Rule 65, July 29, 2025, is the correct date of receipt;

7. The execution and attachment of a new, properly notarized Board Resolution and Secretary's Certificate cured the defective jurat lacking any competent evidence of identity for the affiant Corporate Secretary.

In his Comment, respondent contends that the instant *Motion for Reconsideration* was filed out of time and, as a consequence, the assailed *Resolution* has already attained finality and may no longer be modified. Respondent further asserts that petitioner filed the *Amended Petition for Certiorari* only to confer jurisdiction upon this Court.

After the *Motion for Reconsideration* was submitted for resolution on February 11, 2026, petitioner filed a *Reply (To Respondent's Comment/Opposition ad Cautelam)* on February 12, 2026, asserting that:

1. The *Motion for Reconsideration* was seasonably filed on December 3, 2025, thus, the doctrine of immutability of judgments does not apply

2. Where a petition is dismissed purely on procedural grounds, a motion for reconsideration is not only proper but indispensable;

3. Respondent's claim that the *Amended Petition for Certiorari* was filed to confer jurisdiction is untenable and constitutes a mischaracterization. The jurisdiction in certiorari proceedings is determined by the nature of the action and the allegations of grave abuse of discretion, not by technical defects in annexes or curable deficiencies in form. Also, the amendments were undertaken in good faith; and,

4. The CTA has echoed the Supreme Court's policy of allowing the relaxation of procedural rules to prevent manifest injustice.

Petitioner's *Motion for Reconsideration* must be dismissed.

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

> SECTION 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**. (Emphasis supplied)

In the present Motion, petitioner alleges that "[p]etitioner received on **18 November 2025** this Honorable Court's Resolution dismissing the Petition for Certiorari[.]"

The records, however, indicate that the *Resolution* dated November 3, 2025, was received by petitioner's counsel on **November 12, 2025**. Counting 15 days from November 12, 2025, petitioner had until **November 27, 2025** to file a motion for reconsideration. However, petitioner filed its *Motion for Reconsideration* only on **December 3, 2025**, or **six (6) days** beyond the reglementary period.

The belated filing of petitioner's *Motion for Reconsideration* is not an inconsequential procedural matter, as it rendered the assailed *Resolution* **final and executory by operation of law**.[2] The finality of a decision is a jurisdictional event that cannot be made to depend on the convenience of a party."[3] As explained in *Abutin v. San Juan*:[4]

> [A] judgment can no longer be disturbed, altered, or modified as soon as it becomes final and executory; "nothing is more settled in law." Once a case is decided with finality, the controversy is settled and the matter is laid to rest. Accordingly,
>
> > [a final judgment] 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.
>
> Once a judgment becomes final, the court or tribunal loses jurisdiction, and any modified judgment that it issues, as well as all proceedings taken for this purpose are null and void.
>
> This elementary rule finds basis in "public policy and sound practice that at the risk of occasional error, the judgment of courts and the award of quasi-judicial agencies must become final at some definite date fixed by law." Basic rationality dictates that there must be an end to litigation. Any contrary posturing renders justice inutile, reducing to futility the winning party's capacity to benefit from the resolution of a case.[5] (Citations omitted)

As a consequence of this untimely filing of the *Motion for Reconsideration*, the **dismissal** of the *Petition for Certiorari with Application for a Temporary Restraining Order (TRO) and/or Preliminary Injunction* filed on September 29, 2025, has already **become final and executory**.

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2 *Spouses Sumndad v. Friday's Holdings, Inc.*, G.R. No. 235586, January 22, 2020 [Per C.J. Peralta, First Division].
3 *Abutin v. San Juan*, G.R. No. 247345, July 6, 2020 [Per J. Leonen, Third Division], citing *Land Bank of the Philippines v. Heirs of Fernando Alsua*, G.R. No.167361, April 2, 2007 [Per J. Tinga, Second Division].
4 *Abutin v. San Juan*, G.R. No. 247345, July 6, 2020 [Per J. Leonen, Third Division]
5 *Gatmaytan v. Dolor*, G.R. No.198120, February 20, 2017 [Per J. Leonen, Second Division].

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Moreover, considering petitioner's claim of a different receipt date of the assailed *Resolution* from what is indicated in the records, which show service of the assailed *Resolution* at petitioner's counsel's address of record, petitioner's counsel is reminded of the duty to devise a system to ensure that official communications would be promptly received, lest counsel will be chargeable with negligence.[6] *Balgami v. Court of Appeals*[7] reminds:

> The law office is mandated to adopt and arrange matters in order to ensure that official or judicial communications sent by mail would reach the lawyer assigned to the case. The Court has time and again emphasized that the negligence of the clerks, which adversely affect the cases handled by lawyers, is binding upon the latter. The doctrinal rule is that the negligence of counsel binds the client because, otherwise, there would never be an end to a suit so long as new counsel could be employed who could allege and show that prior counsel had not been sufficiently diligent, or experienced, or learned. (Citations omitted)

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (with Motion to Admit Amended Petition for Certiorari)* is **DISMISSED.**

Petitioner's *Reply (To Respondent's Comment/Opposition ad Cautelam)* is **NOTED**.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[6] *Mendoza v. The Honorable Court of Appeals (Eight Division)*, G.R. No. 182814, July 15, 2015 [Per J. Perez, First Division] citing *Balgami v. Court of Appeals*, G.R. No. 131287, December 9, 2004 [Per J. Callejo, Sr., Second Division].

[7] G.R. No. 131287, December 9, 2004 [Per J. Callejo, Sr. Second Division].