

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

REXES E. MORALES,

Petitioner,

-versus-

**COMMISSIONER OF
INTERNAL REVENUE, AND
THE REVENUE REGIONAL
DIRECTOR OF REVENUE
REGION NO. 14,**

Respondents.

CTA SCA CASE NO. 0015

Members:

**RINGPIS-LIBAN, PJ, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

Promulgated:

x

MAY 02 2026

x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration*, filed on December 12, 2025, with respondent's *Comment and Opposition (Re: Motion for Reconsideration dated 09 December 2025)*, filed on January 15, 2026.

Petitioner assails the Court's dismissal of his case, through Our October 30, 2025 Decision, by insisting that petitions for certiorari are not mutually exclusive with regular appeals and that the availability of the latter does not invalidate resort to the former when the case involves a grave abuse of discretion. Respondent disagrees, reiterating the Court's finding that appeal was still available to petitioner, thus prohibiting resort to certiorari.

The Motion lacks merit.

It is true that the jurisprudence cited by petitioner states that a petitioner for certiorari can be raised, even when a regular appeal is available, if grave abuse of discretion is present. However, such grave abuse is *not* the only condition identified by most of the jurisprudence petitioner cites. In *Republic v. Legaspi, Sr.*,¹ the Supreme Court allowed the exception "where [a regular appeal] is not adequate or equally beneficial, speedy and sufficient" as a

¹ G.R. No. 177611, April 18, 2012.

petition for certiorari. *Estate of Jimenez v. Philippine Export Processing Zone*² similarly invokes situations where a regular appeal “is not a plain, speedy and adequate remedy.” *International Resources, Inc. v. Court of Appeals*³ also allows for the exception “where appeal is not adequate or equally beneficial, speedy and sufficient.” Finally, *Republic v. Court of Appeals*⁴ also raises “patent irregularity and grave abuse of discretion. . . such that appeal therefrom was not an adequate remedy in the ordinary course of law” (Italics supplied).

From the above, the Court finds that the proper interpretation of the cited jurisprudence finds the exception only arising when regular appeals are sufficient. In other words, a petition for certiorari is allowable even when a regular appeal is available *if said regular appeal is insufficient*.

This interpretation is consistent with the actual wording of the *Rule 65, Section 1 of the Rules of Court*. If grave abuse was enough to allow a petition for certiorari, then why would the *Rules of Court* include the conjunction “and” preceding the phrase “there is no appeal, or any plain, speedy, and adequate remedy in the ordinary course of law”? Following petitioner’s interpretation of the exception would practically negate the specific wording of *Rule 65* itself, which this Court cannot allow.

As such, and to reiterate, the exception only arises if the available regular appeal is insufficient. Otherwise, the general rule applies: a petition for certiorari cannot serve as a substitute for a lost appeal.

Here, petitioner fails to show how a regular petition for review would have been inadequate for his purposes. He consistently and telling dodges the actual issue at hand: why did he not file a regular petition for review when the same was fully available to him? What aspect of such a remedy would have rendered it insufficient against respondent’s collection efforts? To this Court, petitioner’s silence on such questions implies that he has no satisfactory answers to them.

At this point, then, from the Court’s perspective, the only difference between a regular appeal and a petition for certiorari that is relevant here is the difference in prescriptive periods: petitioner failed to file a regular appeal within the 30-day period, so instead relied on the 60-day period for filing a petition for certiorari. He thus attempted to use a petition for certiorari as a substitute for a lost appeal. As he offers no explanation as to why he did not file a regular appeal within the period laid down by law, the Court does not see the exception as applicable here.

² G.R. No. 137285, January 16, 2001.

³ G.R. No. 119328, July 26, 1996.

⁴ G.R. No. 110020, September 25, 1996.

ACCORDINGLY, petitioner's *Motion for Reconsideration*, filed on December 12, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated October 30, 2025, is **AFFIRMED**.

SO ORDERED.

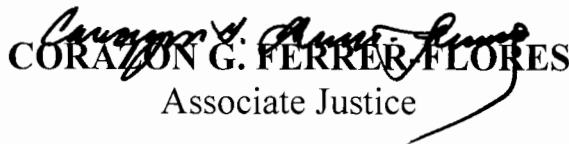


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



CORAZON G. FERRER FLORES
Associate Justice