

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

SIGRID CARANDANG

Petitioner,

CTA CASE NO. 10523

Members:

-versus-

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

**HON. REY LEONARDO B. GUERRERO, COMMISSIONER
OF CUSTOMS, AND DISTRICT
COLLECTOR FOR PORT OF
NAIA,**

Promulgated:

JUN 1 / 2025

11:47 AM

Respondent.

X -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration*, filed on March 24, 2025, with respondents' *Comment*, filed via registered mail on April 25, 2025. Petitioner seeks to set aside this Court's Decision, dated February 27, 2025, which dismissed her Petition for Review for lack of jurisdiction. In particular, petitioner argues that a liberal construction of the relevant procedural rules should be applied here and that her case has merit.

The Motion lacks merit.

The Court notes that petitioner offers no explanation for her erroneous filing of a Motion for Reconsideration before respondent Commissioner or for her complete disregard for the "deemed affirmed" provision and its accompanying 30-day period. Petitioner simply invokes the encouraged liberal construction of procedural rules while keeping silent on her noncompliance with said rules and the resulting lack of jurisdiction of this Court over her case.

Considering such generality and side-stepping of the actual issue here, which is that of jurisdiction, the Court finds this argument unconvincing.

The case cited by petitioner, *People v. Gimenez*,¹ is inapplicable here. There, the Sandiganbayan had considered the plaintiff to have waived its right to offer evidence due to repeated delays and failures to file a Formal Offer of Evidence (“FOE”). The Supreme Court reversed this, noting that the case involved the recovery of allegedly ill-gotten wealth, that the evidence needed to be presented by the plaintiff was voluminous, and many other factors that ultimately supported a liberal construction of procedural rules regarding the submission of FOEs. Importantly, however, the case did *not* involve jurisdiction, which is the central issue here. As such, it cannot be substantially used to justify the relaxing of procedural rules in order to somehow grant this Court with the authority to act on the instant Petition.

A more appropriate case to cite here would be *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*.² There the High Court reiterated that jurisdiction “is conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists” and that “the perfection of an appeal in the manner and within the period set by law is not only mandatory, but jurisdictional as well, and that failure to perfect an appeal within the period fixed by law renders the judgment appealed from final and executory.” The clear pronouncements here refute petitioner’s arguments. This Court cannot simply relax jurisdictional restrictions in order to take cognizance of petitioner’s case via acquiescence when the law clearly states that We have no jurisdiction on the matter. Furthermore, the perfection of an appeal in the manner and period set by law is *mandatory and jurisdictional*; it cannot simply be done away with when inconvenient.

As the liberal construction of procedural rules cannot grant jurisdiction when there is none, the Court sees no cogent reason to reverse Our findings.

We also deem it unnecessary to address petitioner’s other arguments, considering that the case remains dismissed.

ACCORDINGLY, petitioner’s *Motion for Reconsideration*, filed on March 24, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated February 27, 2025, is **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

¹ G.R. No. 174673, January 11, 2016.

² G.R. No. 209830, June 17, 2015.

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice