

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**PUBLIC SAFETY MUTUAL
BENEFIT FUND, INC.,
REPRESENTED BY ITS
PRESIDENT EMMANUEL B.
PERALTA,**

Petitioner,

-versus-

**CTA EB NO. 3003
(CTA AC No. 245)**

Present:

**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.**

**ROSETTE F. LAQUIAN,
ACTING CITY TREASURER,
SAN JUAN CITY,**

Respondent.

Promulgated:

AUG 27 2026

X- - - - - X

RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is petitioner's *Motion for Reconsideration (of the Decision promulgated on December 22, 2025) [Motion for Reconsideration]*,¹ filed on January 15, 2026, assailing the *Decision* promulgated on December 22, 2025 (**assailed Decision**).² The dispositive portion of the assailed *Decision* reads:

ACCORDINGLY, in light of the foregoing, the instant *Petition for Review* is **DENIED** for lack of merit.

Accordingly, the assailed *Decision* dated June 11, 2024, and *Resolution* dated September 12, 2024 of the Court's Second Division in CTA AC No. 245 are **AFFIRMED**.

¹ *En Banc (EB)* Docket, pp. 117-132.

² *Id.* at 88-108.

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SO ORDERED.

In seeking reconsideration and the setting aside of the assailed *Decision*, petitioner raises the following arguments in its *Motion for Reconsideration*:

- I. The Honorable Court of Tax Appeals in Division and *En Banc* erred in ruling that the Petitioner's appeal to the Regional Trial Court was filed out of time, as such ruling is a deviation from the plain and unambiguous wording of Section 195 of the Local Government Code.
- II. The court's reliance on the mandatory nature of the sixty (60)-day period for decision creates a judicial presumption that overrides the statute's express grant of option to the taxpayer.
- III. The assessment is void *ab initio*, and technical rules of procedure cannot validate a null and void act.

On the other hand, in her *Comment (To the Motion for Reconsideration of the Decision dated 22 December 2025)*, filed on February 27, 2026, respondent maintains that the *Petition for Review* was belatedly filed and that the language of Section 195 of the Local Government Code (**LGC**) is unequivocal. She avers that the inclusion of the phrase "or from the lapse of the sixty (60)-day period" embodies the doctrine of denial by inaction and prevents a taxpayer from indefinitely suspending the finality of an assessment by awaiting a written denial.

Respondent further argues that petitioner's reliance on jurisprudence interpreting Section 228 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, is misplaced.

Respondent also contends that equity cannot supplant an express statutory mandate and that petitioner failed to demonstrate any extraordinary circumstance, fraud or deprivation of fundamental rights that would justify a deviation from jurisdictional rules.

Moreover, respondent submits that the *Dissenting Opinion*³ invoked by petitioner has no binding effect and is not controlling.



³ *Id.* at 109-113.

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Finally, respondent counters that the alleged “void *ab initio*” nature of the assessment does not defeat finality and that there was no denial of due process, as petitioner was duly apprised of the basis of the assessment.

The instant *Motion for Reconsideration* must fail.

After a careful consideration of the submissions of both parties, the Court *En Banc* finds that the issues and arguments raised by petitioner have already been thoroughly and exhaustively addressed, discussed, and resolved in the assailed *Decision*. In the absence of any new or significant grounds in petitioner’s plea for reconsideration, the Court maintains its conclusions in the assailed *Decision* that the lapse of the 60-day period without action constituted a denial by inaction, thereby triggering the prescriptive period for judicial appeal under Section 195 of the LGC. Consequently, petitioner failed to timely perfect its appeal before the Regional Trial Court, Branch 264, San Juan City.

The interpretation of the prescriptive periods under Section 195 of the LGC, as adopted in the assailed *Decision*, aligns with the pronouncement of the Supreme Court in *Public Safety Mutual Benefit Fund, Inc. v. Laquian* (**2021 PSMBFI case**).⁴ In that case, it was held that the 30-day period to appeal must be counted from the lapse of the 60-day period for the treasurer to act, and not from the taxpayer’s subsequent receipt of an actual denial. Consistent with the doctrine of *stare decisis*, the jurisprudential principle established in the 2021 PSMBFI case forms part of the legal system and must be adhered to in resolving similar issues.⁵

It bears emphasis that failure to perfect an appeal as required by law has the effect of defeating a party’s right to appeal and precluding the appellate court from acquiring jurisdiction over the case.⁶ As correctly pointed out by respondent, it is not a mere procedural lapse but a jurisdictional defect that renders the assailed assessment final, executory, and beyond judicial review. Indeed, jurisdiction cannot be conferred by the parties, nor acquired through waiver or

⁴ G.R. No. 256741, August 4, 2021 [Resolution, Second Division]; Division Docket – Vol. I, pp. 321–322; See also Division Docket – Vol. I, pp. 323–324, Entry of Judgment certifying that the August 4, 2021 Resolution of the Supreme Court has become final and executory and is recorded in the Book of Entries of Judgments on November 24, 2021.

⁵ Refer to Article 8 of the Civil Code.

⁶ *China Banking Corp. v. City Treasurer of Manila*, G.R. No. 204117, July 1, 2015 [Per J. Mendoza, Second Division].

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equitable considerations. Once the prescribed period lapses without the proper perfection of an appeal, the decision becomes immutable and unalterable.

While the Supreme Court and this Court have broad discretion to apply equity by liberally applying the rules for exceptional circumstances to prevent manifest injustice, jurisdiction over the subject matter is a fundamental requirement without which a court cannot validly act on a case. Absent any compelling reason presented by petitioner, the Court cannot relax its rules. It is well-settled that the perfection of an appeal in the manner and within the period prescribed by law is both **mandatory and jurisdictional**.

Petitioner invokes the Court's equity jurisdiction, contending that it was led into reckoning its appeal from the date of receipt of denial of its protest. The Court, however, is not persuaded to overlook this jurisdictional defect, as a mere difference in the interpretation of the law does not constitute a justifiable reason for leniency.

Petitioner likewise maintains that the assessment is void *ab initio* and even invokes the ruling of the CTA First Division in CTA AC No. 289, wherein it was held that petitioner is a mutual benefit association and is not subject to local business tax on its operations. However, the failure to file a timely appeal, being jurisdictional in nature, divests the Court of authority to review and determine the correctness of the assailed assessment. Consequently, the Court is left with no recourse but to dismiss the case

Moreover, the Court cannot take judicial notice of the contents of the records in CTA AC No. 289, as held in *T'boli Agro-Industrial Development v. Solilapsi*,⁷ to wit:

As a general rule, courts are not authorized to take judicial notice in the adjudication of cases pending before them of the contents of other cases even when such cases have been tried or are pending in the same court and notwithstanding the fact that both cases may have been tried or are actually pending before the same judge. Courts may be required to take judicial notice of the decisions of the appellate courts but not of the decisions of the coordinate trial courts, or even of a decision or the facts involved in another case tried by the same court itself, unless the parties introduce the same in evidence or the

⁷ A.C. No. 4766, December 27, 2002 [Per J. Mendoza, Second Division].



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court, as a matter of convenience, decides to do so. Besides, judicial notice of matters which ought to be known to judges because of their judicial functions is only discretionary upon the court. It is not mandatory. (Citations omitted)

In sum, petitioner failed to demonstrate any reversible error in the assailed *Decision*. The arguments raised merely reiterate matters already passed upon and do not warrant a departure from established doctrine.

WHEREFORE, premises considered, petitioner’s *Motion for Reconsideration (of the Decision promulgated on December 22, 2025)* is **DENIED** for lack of merit.

SO ORDERED.

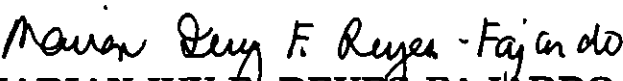

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:


MA. BELEN RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice

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ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice

(No Part)
PAOLO S. TESTON
Associate Justice

(No Part)
DEBBIE JEAN CENTENO-DIJAMCO
Associate Justice

