REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

ROSEMARIE G. CLEMENTE.	**CTA *EB* NO. 2288** *(CTA Case No. 9545)*
Petitioner,	
	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY,**
-versus-	**RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** and **CUI-DAVID,** *JJ.*
REPUBLIC OF THE PHILIPPINES, as represented by the Honorable Commissioner of Customs,	Promulgated:
Respondent.	FEB 08 2022 11:38 a.m.

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RESOLUTION

Before the Court *En Banc* are respondent's Motion for Reconsideration (Re: Resolution dated February 9, 2021), filed via registered mail on 9 March 2021, and Motion for Reconsideration (Re: Resolution dated March 18, 2021), filed via registered mail on 8 June 2021 (collectively, "Motions for Reconsideration").

In a Resolution, dated 7 December 2020, the Court *En Banc* ordered respondent to file a Comment to petitioner's Petition for Review within ten (10) days from notice, further stating that upon the filing of the Comment or the lapse of the period given, the case would be submitted for decision.[1] Records show that the Resolution, dated 7 December 2020, was received by the Commissioner of Customs and the Office of the Solicitor General on 16 December 2020 and 18 December 2020, respectively.[2]

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[1] *EB* Records, pp. 151-152.

[2] *Id.*, p. 150.

Subsequently, on 28 December 2020, instead of filing a Comment, respondent filed through registered mail a Motion for Extension praying for an additional sixty (60) days from 28 December 2020, or until 26 February 2021, within which to file its Comment,[3] The Court received the Motion for Extension on 12 January 2021.[4] In its Motion for Extension, respondent explains that due to equally important cases handled by the Associate Solicitor, it may not be able to file the Comment on its due date.[5]

In the assailed Resolution dated 9 February 2021,[6] respondent's Motion for Extension was denied for being a prohibited motion under ***Section 12 (e), Rule 15 of A.M. No. 19-10-20-SC*** or the ***2019 Amendments to the 1997 Rules of Civil Procedure*** and ***En Banc Resolution No. 9-2020 dated 7 August 2020***. In the same Resolution, the Petition for Review was submitted for decision.

On 10 March 2021, the Court *En Banc* received respondent's Comment to petitioner's Petition for Review filed through registered mail on 26 February 2021.[7]

Subsequently, in the assailed Resolution dated 18 March 2021,[8] respondent's Comment was stricken off the records in view of the Resolution dated 9 February 2021.

In both Motions for Reconsideration, respondent prays for the same relief and raises the same arguments. Respondent pleads for the Court *En Banc* to admit its Comment in the interest of substantial justice and to aid the Court in determining the merit of petitioner's claims in her Petition for Review. In support of its prayer, respondent cites ***Republic of the Philippines v. Court of Appeals, et al.***,[9] where the Supreme Court took judicial cognizance of the fact that the Office of the Solicitor General is burdened with numerous tasks of defending the legal affairs of the government. As such, technical rules should take a back seat against substantive rights to give way to the realities of the situation. Respondent adds that courts are not only courts of justice but also of equity. This, according to respondent, allows the courts to do complete justice and not to be bound by the inflexibility of the rules of the courts of law.

In her Opposition,[10] petitioner agrees with the Court *En Banc's* denial of the Motion for Extension of Time and the consequent striking off of respondent's Comment. Petitioner disputes respondent's plea for the relaxation of procedural rules stating that respondent has not cited any cogent

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[3] *Id.*, pp. 153-161.
[4] *Ibid.*
[5] *Ibid.*
[6] *Id.*, pp. 162-165.
[7] *Id.*, pp. 166-185.
[8] *Id.*, pp. 186-188.
[9] G.R. No. 229952, 4 March 2020.
[10] Comment/Opposition (to Respondent's Motion for Reconsideration re: Resolution dated February 9, 2021), *id.*

and compelling justification for the belated filing of its Comment. In support of her argument, petitioner cites ***Gregorio de Leon, et al. v. Hercules Agro Industrial Corporation***,[11] where an allegation of heavy volume of work and the need to attend to other urgent matters in equally urgent cases was not considered as an exceptional circumstance to justify the non-observance of the rules of procedure.

The Motions for Reconsideration are bereft of merit.

Respondent's plea for the relaxation of rules cannot be sustained. Unlike in ***Republic of the Philippines v. Court of Appeals, et al.***,[12] where, other than counsel's heavy workload, sufficient causes for the filing of the motion for extension were offered such as the belated receipt of the complete records of the case, respondent in the present case failed to offer a justifiable explanation for the extension other than its failure to meet the deadline due to equally important cases handled by the Associate Solicitor.

A heavy workload alone, absent a compelling or special reason, is not sufficient justification to deviate from compliance with procedural rules.[13] It must be coupled with a more compelling reason and an effort on the part of the party invoking liberality to advance a reasonable or meritorious explanation for his failure to comply with the procedural rules.[14]

More importantly, as discussed in the assailed Resolutions, a Motion for Extension is now a prohibited motion pursuant to ***Section 12 (e), Rule 15 of A.M. No. 19-10-20-SC*** or the ***2019 Amendments to the 1997 Rules of Civil Procedure. Section 11, Rule 11*** likewise provides that a Motion for Extension to file any pleading is prohibited and considered a mere scrap of paper. Both provisions were adopted by the Court of Tax Appeals in ***En Banc Resolution No. 9-2020 dated 7 August 2020.***

WHEREFORE, premises considered, respondent's Motion for Reconsideration (Re: Resolution dated February 9, 2021) and Motion for Reconsideration (Re: Resolution dated March 18, 2021) are **DENIED** for lack of merit.

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[11] G.R. No. 183239, 2 June 2014.

[12] G.R. No. 229952, 4 March 2020.

[13] Adtel, Inc. v. Valdez, G.R. No. 189942, 9 August 2017 *citing* Yutingco v. Court of Appeals, G.R. No. 137264, 1 August 2002, Thenamaris Philippines, Inc. v. Court of Appeals, G.R. No. 191215, 3 February 2014, and Labao v. Flores, G.R. No. 187984, 15 November 2010.

[14] *Ibid.*

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice