

SECOND DIVISION

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1. plaintiff's **Omnibus Motion (To the Minute Resolution dated March 18, 2025)** (*Omnibus Motion*) filed via registered mail on April 11, 2025 and received by the Court on April 23, 2025, with accused's **Comments to Omnibus Motion** filed via registered mail on June 9, 2025 and received by the Court on June 16, 2025; and,
2. plaintiff's **Compliance with Manifestation (Of the Minute Resolution dated May 8, 2025)** filed via registered mail on June 16, 2025 and received by the Court on June 19, 2025.

To briefly recall, the Court promulgated a Decision on January 20, 2025, dismissing the present case on the ground of prescription.¹

As such, plaintiff filed its *Motion for Reconsideration (of the Decision dated January 20, 2025)* via registered mail on February 3, 2025 and received by the Court on February 6, 2025.² Plaintiff, however, failed to electronically mail (email) a soft copy of the said *Motion*.³ On February 19, 2025, the Court, thus, ordered plaintiff's counsels, Attys. Catherine Rose R. Tortoles, Jamaica Kay S. Dela Cruz, Jayson G. Ellado, Grace E. Untalan, and Jimlan S. Ismael, to electronically file the same within 24 hours from notice pursuant to the Court of Tax Appeals (CTA) *En Banc* Resolution No. 8-2024.⁴

On March 5, 2025, accused sent via email the *Comments to Motion for Reconsideration*⁵ and mailed the physical copies thereof on February 28, 2025, which the Court received on March 10, 2025.⁶

Despite the foregoing directive, plaintiff still failed to electronically transmit the soft copy of the *Motion for Reconsideration* as per Records Verification dated March 12, 2025.⁷

Consequently, on March 18, 2025, the Court deemed plaintiff's *Motion for Reconsideration (of the Decision dated January 20, 2025)* as not filed.⁸

Thereafter, plaintiff sent via email its *Motion for Reconsideration (of the Decision dated January 20, 2025)* on April 11, 2025.⁹ On even date, plaintiff filed through registered mail the present *Omnibus Motion*.¹⁰

On April 22, 2025, the Court noted without action the electronic filing of plaintiff's *Motion for Reconsideration (of the Decision dated January 20, 2025)*.¹¹

Plaintiff again failed to send via email the soft copy of its *Omnibus Motion*,¹² thus, on May 8, 2025, the Court directed plaintiff's counsels to

¹ Docket – Vol. II, pp. 435 to 459.

² Docket – Vol. II, pp. 461 to 477.

³ Records Verification dated February 17, 2025, Docket – Vol. II, p. 460.

⁴ Minute Resolution dated February 19, 2025, Docket – Vol. II, p. 480.

⁵ Docket – Vol. II, pp. 481.

⁶ Docket – Vol. II, pp. 482 to 483.

⁷ Docket – Vol. II, p. 488.

⁸ Minute Resolution dated March 18, 2025, Docket – Vol. II, p. 489.

⁹ Docket – Vol. II, p. 490.

¹⁰ Docket – Vol. II, p. 492 to 497.

¹¹ Minute Resolution dated April 22, 2025, Docket – Vol. II, p. 491.

¹² Records Verification dated May 7, 2025, Docket – Vol. II, p. 501.

comply with CTA *En Banc* Resolution No. 8-2024,¹³ to which plaintiff complied with on May 22, 2025.¹⁴

On June 16, 2025, plaintiff filed a *Compliance with Manifestation (Of the Minute Resolution dated May 8, 2025)*¹⁵ but again failed to send via email the soft copy thereof.¹⁶ The Court then ordered plaintiff to electronically file the said *Compliance* within 24 hours from notice.¹⁷

In the *Compliance with Manifestation (Of the Minute Resolution dated May 8, 2025)*, plaintiff claims that it received on May 30, 2025 the Minute Resolution dated May 8, 2025 ordering its counsels to electronically file the *Omnibus Motion*. Plaintiff manifests that it had already complied with A.M. Nos. 10-3-7-SC and 11-9-4-SC by electronically transmitting the copies of the *Omnibus Motion* dated April 23, 2025 to the appropriate email address of the Court on May 22, 2025. With that, plaintiff prays that its *Omnibus Motion* be considered filed.

Based on the foregoing, the Court deems plaintiff to have complied with CTA *En Banc* Resolution Nos. 8-2024 and 1-2025 with regard to plaintiff's *Omnibus Motion (To the Minute Resolution dated March 18, 2025)*.

In its *Omnibus Motion*, plaintiff prays for the Court to reconsider the Minute Resolution dated March 18, 2025 and admit its *Motion for Reconsideration* dated February 3, 2025.

Petitioner anchors its arguments on the following grounds: (1) procedural rules may be relaxed or suspended in the interest of substantial justice, which otherwise may be miscarried because of a rigid and formalistic adherence to such rules; and, (2) subsequent and substantial compliance may call for the relaxation of the rules of procedure.

For the *first* ground, plaintiff avers that the *Motion for Reconsideration* was timely filed through registered mail; that the Court then issued a Minute Resolution dated February 19, 2025 ordering the electronic filing of the same within 24 hours from notice pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC; and, that upon verification, its counsels inadvertently overlooked the compliance thereof. As such, plaintiff's counsels offer their sincerest apologies as they faithfully believed that a copy had already been filed electronically. 

¹³ Minute Resolution dated May 8, 2025, Docket – Vol. II, p. 502.

¹⁴ Docket – Vol. II, p. 503.

¹⁵ Docket – Vol. II, pp. 512 to 515.

¹⁶ Records Verification dated June 25, 2025, Docket – Vol. II, p. 511.

¹⁷ Minute Resolution dated June 30, 2025, Docket – Vol. II, p. 518.

Citing the case of *Leandro M. Alcantara vs. The Philippine Commercial and International Bank*,¹⁸ plaintiff argues that the courts, in appropriate cases, may liberally construe procedural rules in order to meet and advance the cause of substantial justice; and lapses in the literal observation of a procedural rule will be overlooked when they do not involve public policy, when they arose from an honest mistake or unforeseen accident and when they have not prejudiced the adverse party or deprived the court of its authority.

According to plaintiff, it is axiomatic that rules of procedure are tools designed to facilitate the attainment of justice and they are not applied in a very rigid, technical sense. Purportedly, the aforementioned conditions are not present in this case since its motion for reconsideration was timely filed through registered mail albeit it failed to file the same electronically. Plaintiff further cites jurisprudence to show circumstances that may merit the relaxation of procedural rules.

As to the *second* ground, plaintiff manifests that it had already complied with A.M. Nos. 10-3-7-SC and 11-9-4-SC by electronically transmitting the copies of its *Motion for Reconsideration* dated February 3, 2025 to the proper e-mail address of the Court on April 11, 2025.

Plaintiff claims that there is ample jurisprudence holding that the subsequent and substantial compliance of an appellant may call for the relaxation of the rules of procedure and that the circumstances in the present case merit liberal application of the rule in the interest of fair play.

As such, plaintiff fervently prays that the *Motion for Reconsideration* dated February 3, 2025 be considered deemed filed.

On the other hand, accused moves for the denial of the present *Omnibus Motion* on the ground that plaintiff failed to show compelling reasons to relax the rules in its favor.

Finding basis in the case of *Prisco Lanzaderas vs. Amethyst Security and General Services, Inc.*¹⁹ and *Oscar A. Bago vs. People of the Philippines*,²⁰ accused contends that plaintiff's failure to comply strictly with the procedural requirements of the Rules of Court and observe the reglementary periods prescribed therein will not warrant the application of equity and the liberal construction of the Rules. ↴

¹⁸ G.R. No. 151349, October 20, 2010.

¹⁹ G.R. No. 143604, June 20, 2003.

²⁰ G.R. No. 135638, January 20, 2003.

As such, accused respectfully asserts that procedural integrity must be maintained to uphold fairness and the expeditious resolution of judicial processes and that granting exceptions without compelling justification undermines the fundamental principles that govern the administration of justice and sets a precedent that could erode the reliability of established procedural frameworks.

Pertinent to the resolution of the present *Omnibus Motion* is CTA *En Banc* Resolution No. 8-2024²¹ issued by the Court on September 1, 2024, which requires the filing of the following pleadings or court submissions in paper copies by personal filing, by registered mail, or by accredited courier, viz.:

- (i) Initiatory pleadings and initial responsive pleadings, such as an answer to a complaint or a comment to a petition;
- (ii) Annexes, appendices, exhibits, or other accompanying documents to pleadings or other court submissions not readily amenable to digitization to PDF;
- (iii) **Motion for Reconsideration of a Decision** or Motion for New Trial or a Motion for Extension to File Petition for Review before the CTA *En Banc*; (*Emphasis added*)

The same *En Banc* Resolution mandates that, when the primary manner of filing is through personal filing, by registered mail, or by accredited courier, **the PDF copies must be transmitted within 24 hours from such filing of paper copies; otherwise, the pleading or court submission shall be deemed as not filed.** The above *En Banc* Resolution has been effective since September 1, 2024.

Relevant thereto, CTA *En Banc* Resolution No. 1-2025²² dated February 5, 2025 also provides that all other **electronic submissions that do not comply with CTA *En Banc* Resolution No. 8-2024** and other related CTA issuances on e-filing **shall be considered as not filed.**

Based on the foregoing, the electronic transmittal to this Court of the PDF copies of pleadings and court submissions, including annexes and exhibits, must be made within 24 hours from the filing of the paper copies; otherwise, the pleading shall be deemed not filed.

In this case, despite the opportunity granted by the Court, plaintiff still failed to electronically transmit the PDF copy of its *Motion for* 

²¹ Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

²² Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals.

Reconsideration (of the Decision dated January 20, 2025) within 24 hours from notice.

To be sure, records show that the Minute Resolution dated February 19, 2025 was received by the Department of Justice (DOJ) on March 7, 2025 and the Bureau of Internal Revenue (BIR) on March 10, 2025.²³ Records Verification dated March 12, 2025, however, states that the plaintiff failed to e-mail a soft copy of the *Motion for Reconsideration* as compliance with CTA *En Banc* Resolution Nos. 8-2024 and 1-2025.²⁴ Hence, the Minute Resolution on March 18, 2025 was issued declaring plaintiff's *Motion for Reconsideration (of the Decision dated January 20, 2025)* as not filed,²⁵ a copy of which was received by the DOJ on April 2, 2025 and the BIR on April 8, 2025.²⁶

At this juncture, it is important to emphasize that rules of procedure are intended to ensure the orderly administration of justice and the protection of substantive rights in judicial and extrajudicial proceedings.²⁷ Any party seeking a liberal application of the rules is required to present strong and compelling reasons to warrant the suspension of the rules.²⁸ As such, plaintiff must show in this case reasonable cause to justify the non-compliance with the rules and that the outright denial of the *Motion for Reconsideration* would defeat the administration of substantive justice.

In *National Grid Corporation of the Philippines vs. Bautista*,²⁹ the Supreme Court, quoting the ruling in *Viva Shipping Lines, Inc. vs. Keppel Phils. Marine Inc., et al.*,³⁰ held that:

xxx Liberality in the application of the rules is not an end in itself. It must be pleaded with factual basis and must be allowed for equitable ends. There must be no indication that the violation of the rule is due to negligence or design. Liberality is an extreme exception justifiable only when equity exists.

Here, plaintiff's justification for non-compliance (*i.e.*, inadvertent oversight and honest belief that a copy had already been filed electronically) cannot, in any degree, be considered as reasonable cause or compelling reason to warrant the suspension of the rules. ↴

²³ Docket – Vol. II, p. 480.

²⁴ Docket – Vol. II, p. 488.

²⁵ Docket – Vol. II, p. 489.

²⁶ *Ibid.*

²⁷ *Leoncio D. Mangahas, et al. vs. The Court of Appeals, et al.*, G.R. No. 173375, September 25, 2008.

²⁸ *Joemar Vargas Agravante vs. Commission on Elections, et al.*, G.R. No. 264029, August 8, 2023.

²⁹ G.R. No. 232120, September 30, 2020.

³⁰ G.R. No. 177382, February 17, 2016.

It should be pointed out that, despite plaintiff's receipt of the Minute Resolution dated February 19, 2025 on March 7, 2025 for the DOJ and on March 10, 2025 for the BIR,³¹ it took more than 30 days for the plaintiff to electronically submit the soft copy of its *Motion for Reconsideration (of the Decision dated January 20, 2025)* on April 11, 2025.³² The Court likewise observes that plaintiff also repeatedly failed to timely transmit the electronic copies of its *Omnibus Motion* and *Compliance with Manifestation*. Thus, in the absence of any acceptable explanation, such delays only indicate plaintiff's blatant disregard of procedural rules which thereby preclude liberality in the application of the rules.

Even for argument's sake that the *Motion for Reconsideration* was timely filed and the subsequent electronic transmittal of the same was deemed as substantial compliance with the CTA *En Banc* Resolution Nos. 8-2024 and 1-2025, a judgement of acquittal, whether ordered by the trial or the appellate court, is final, unappealable, and immediately executory upon its promulgation.³³ Any attempt to overturn an acquittal runs afoul of an accused's right against double jeopardy as provided in Section 21, Article III of the Constitution.³⁴

ACCORDINGLY, plaintiff's **Omnibus Motion (To the Minute Resolution dated March 18, 2025)** is **DENIED** for lack of merit.

Further, plaintiff's **Compliance with Manifestation (Of the Minute Resolution dated May 8, 2025)** is **NOTED**.

SO ORDERED.


CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

³¹ Docket – Vol. II, p. 480.

³² Docket – Vol. II, p. 490.

³³ *People vs. Arcega*, G.R. No. 237489, August 27, 2020.

³⁴ *Estate of Murray Philip Williams vs. Percy*, G.R. No. 249681, August 31, 2022.

(On Official Business)

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice