

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 2773
(CTA Case No. 9946)

Present:

-versus-

PROCTER & GAMBLE
(PHILIPPINES), INC. [AS THE
ASSIGNEE OF PROCTER &
GAMBLE DISTRIBUTING
(PHILIPPINE), INC.],

Respondent.

DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

Promulgated:

FEB 14 2025

x

RESOLUTION

MODESTO-SAN PEDRO, J.:

Before the Court is petitioner's *Motion for Reconsideration* (re: *Resolution* [sic] dated 14 August 2024), filed on September 10, 2024, with respondent's *Comment* (Re: *Motion for Reconsideration of the Decision* dated August 14, 2024), filed on October 7, 2024. Petitioner assails the Decision of this Court, dated August 14, 2024, which denied his Petition for Review.

The Motion lacks merit.

Essentially, petitioner raises two major arguments: (1) while Atty. Marion Philbee M. Tejada was not the only counsel of record, the other counsels merely supervised the handling of the case; and (2) technical rules of procedure should be applied liberally and even dispensed with when these interfere with the proper dispensation of justice. ✓

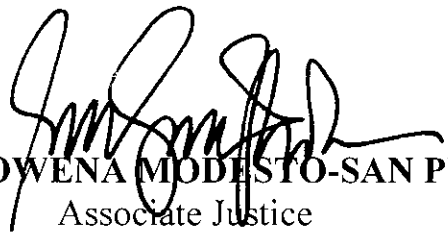
The Court finds neither of these arguments convincing. First, that the other counsels of record were merely supervising lawyers is no excuse. While a supervising lawyer may not be expected to know every little detail of a case, as petitioner claims, the promulgation of a judgment in a case and the need to assail such judgment are decidedly *not* merely “little details” that can be ignored. For if supervising lawyers are not expected to know that *the Court has already ruled against them* and that *such ruling is about to attain finality*, then exactly what are they expected to know? Contrary to petitioner’s insistence, then, the other counsels of record clearly failed to properly supervise Atty. Tejada when they failed to notice that the case had already been decided against them and when they failed to notice that Atty. Tejada failed to prevent such loss from attaining finality. Their status as “supervising” lawyers cannot excuse the negligence of effectively abandoning the case and letting the judgment against petitioner become final.

As to the plea for the relaxation of technical rules of procedure, the Court notes that such liberality should be applied when doing so would prevent otherwise avoidable injustice. However, no such injustice exists here. As already observed in the assailed Decision, the Court *a quo* already found that respondent’s case is meritorious and that petitioner failed to adequately challenge the same. The present Motion contains nothing to convince Us otherwise. Consequently, even if We were to blatantly ignore the relevant rules, petitioner’s case would eventually be denied for lack of merit. The encouraged liberality toward technical rules thus finds no suitable application here.

In sum, the Motion offers no good reason to reverse the assailed Decision.

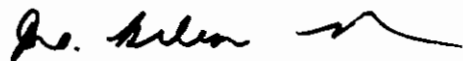
ACCORDINGLY, the instant *Motion for Reconsideration* (re: *Resolution [sic] dated 14 August 2024*), filed on September 10, 2024, is hereby **DENIED** for lack of merit.

SO ORDERED.

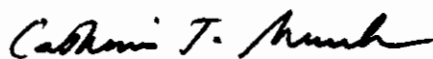

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

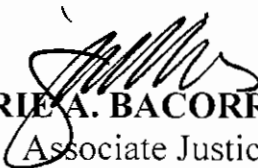

ROMAN G. DEL ROSARIO
Presiding Justice



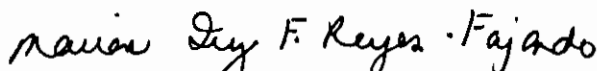
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice