REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ESTELITA R. RODRIGUEZ, MARIA CHRISTINA M. RODRIGUEZ, GERARDO M. RODRIGUEZ, JOSE MARIANO M. RODRIGUEZ and EDMOND M. RODRIGUEZ,
Petitioners,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 3173
(CTA Case No. 10151)

Present:

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

Promulgated:
MAR 30 2026 4:15 pm

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RESOLUTION

This resolves:

1. Petitioners' *Motion for Reconsideration* [1] filed on October 24, 2025, with respondent's *Comment (to Petitioners' Motion for Reconsideration dated October 22, 2025)* filed on November 26, 2025; and,

2. Petitioners' *Motion to Admit Attached Reply to Comment dated November 26, 2025,* filed on December 12, 2025.

At the outset, to give petitioners a final opportunity to defend their case and to aid the Court *En Banc* in the proper disposition of the *Motion for Reconsideration,* petitioners' *Motion to Admit Attached Reply to Comment Dated November 26, 2025,* is **GRANTED**. Accordingly, the attached *Reply to Comment* is **ADMITTED** and shall form part of the record of the case.

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[1] *En Banc* Docket, pp. 461-476.

Now, on petitioners' *Motion for Reconsideration.*

On October 3, 2025, the Court *En Banc* promulgated a Resolution,[2] the dispositive portion of which reads:

> **WHEREFORE**, in light of the foregoing, the *Petition for Review* filed on June 23, 2025, is **DISMISSED** for having been filed beyond the reglementary period.
>
> **SO ORDERED.**

In dismissing the *Petition for Review*, the Court *En Banc* found that petitioners failed to comply with the condition set forth in the Court *En Banc's* June 10, 2025 Resolution,[3] *i.e.*, petitioners failed to transmit a Portable Document Format (PDF) copy of their *Motion for Extension of Time to File Petition for Review* (***Motion for Extension***), as mandated under CTA *En Banc* Resolution No. 8-2024.[4] Consequently, their *Motion for Extension* is deemed not filed, and the reglementary period to file the *Petition for Review* was not validly extended.

Unconvinced, petitioners filed the instant *Motion for Reconsideration*, praying for the Court *En Banc* to reverse and set aside the aforesaid Resolution of October 3, 2025, based on the following ground:

> WITH DUE RESPECT TO THE HONORABLE COURT, THE DISMISSAL OF THE PETITION FOR REVIEW FOR THE FAILURE TO SEND A PDF COPY OF THE MOTION FOR EXTENSION TO THE OFFICIAL EMAIL ADDRESS OF JRD_ENBANC.CTA@JUDICIARY.GOV.PH, DESPITE THE PERSONAL AND TIMELY FILING OF THE PRIOR MOTION FOR EXTENSION, AS WELL AS THE PETITION, IS TOO HARSH A PENALTY FOR SUCH OMISSION AND CONSIDERING THE HIGHER INTERESTS OF JUSTICE AND FAIRNESS, SHOULD PROMPT THE HONORABLE COURT TO RECONSIDER AND TO RESOLVE THE PETITION WHICH PETITIONERS MAINTAIN IS MERITORIOUS.

Petitioners submit that they complied, if not substantially complied, with the procedural rules insofar as the personal and timely filing of both the *Motion for Extension* and the *Petition for*

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[2] *En Banc* Docket, pp. 457-460.
[3] *Id.* at 13.
[4] 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.

Review within the extended period. Allegedly, the only infraction charged against petitioners is their alleged non-transmittal of the PDF copy of the *Motion for Extension* to the Court *En Banc's* designated official email address. However, petitioners transmitted a PDF copy of their *Motion for Extension* within the required 24-hour period to the email address **enbanc.cta@judiciary.gov.ph.** which they maintain is still an official email address of the CTA *En Banc*, even if not the one designated in CTA *En Banc* Resolution No. 01-2025. Thus, petitioners insist that there was no delay and that the infraction did not prejudice the Republic.

Petitioners further contend that on several occasions, the Supreme Court held that strict compliance with technical rules of procedure may be relaxed in the interest of substantial justice.

By way of *Comment (to Petitioners' Motion for Reconsideration dated October 22, 2025)*, respondent submits that petitioners' *Motion for Reconsideration* should be denied for failure to offer an acceptable explanation for non-compliance with the rules. According to respondent, in the case of *Tible & Tible Company Inc. v. Royal Savings and Loan Association*,[5] the Supreme laid down two requisites for the relaxation of the rules, to wit: (a) justifiable cause or plausible reason for non-compliance; and (b) compelling reason to convince the court that outright dismissal of the petition would seriously impair the orderly administration of justice.

Respondent submits that petitioners failed to comply with either requisite. Petitioners' only reason for reconsideration is that the penalty for their omission is too harsh, without providing any justifiable ground. Respondent further contends that petitioners do not deserve the Court's leniency in the application of procedural rules, considering their disregard of the Court's directive.

In their *Reply to Comment*, petitioners contend that, contrary to respondent's claim, they explained in their *Motion for Reconsideration* that their counsel truly believed he had complied with the conditions stated in the June 10, 2025 *Minute Resolution*, both as to the timeliness of the filing and the required electronic submission of the *Motion for Extension*. For petitioners, the strict application of the technical rules of

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[5] G.R. No. 155806, April 8, 2008 [Per J. Reyes, R. T., Third Division].

procedure in this case, particularly with respect to the error of submission of the PDF copy of the *Motion for Extension* to another email address of the Court *En Banc vis-à-vis* substantial compliance and the causes of petitioners on the mistaken payment of capital gains tax should merit relaxation of the rules and resolution on the merits.

Petitioners' *Motion for Reconsideration* must fail.

In *Tible & Tible Company Inc. v. Royal Savings and Loan Association*,[6] the Supreme Court eloquently explained that the liberal application of procedural rules applies when there is a justifiable cause for non-compliance, or a compelling reason to relax the rule. The pertinent portion of the Supreme Court's disquisition reads:

> It must never be forgotten that, generally, the application of the rules must be upheld, and the suspension or even mere relaxation of its application, is the exception. This Court previously explained:
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>> The Court is not impervious to the frustration that litigants and lawyers alike would at times encounter in procedural bureaucracy but imperative justice requires ***correct observance of indispensable technicalities precisely designed to ensure its proper dispensation***. It has long been recognized that strict compliance with the Rules of Court is indispensable for the prevention of needless delays and for the orderly and expeditious dispatch of judicial business.
>>
>> ***Procedural rules are not to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party***. Adjective law is important in ensuring the effective enforcement of substantive rights through the orderly and speedy administration of justice. These rules are not intended to hamper litigants or complicate litigation but, indeed to provide for a system under which a suitor may be heard in the correct form and manner and at the prescribed time in a peaceful confrontation before a judge whose authority they acknowledge.

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[6] *Id.*

> ***It cannot be overemphasized that procedural rules have their own wholesome rationale in the orderly administration of justice. Justice has to be <u>administered according to the Rules</u> in order to obviate arbitrariness, caprice, or whimsicality.*** We have been cautioned and reminded in *Limpot vs. CA, et al.*, that:
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> > "Rules of procedure are intended to ensure the orderly administration of justice and the protection of substantive rights in judicial and extrajudicial proceedings. It is a mistake to propose that substantive law and adjective law are contradictory to each other or, as often suggested, that enforcement of procedural rules should never be permitted if it will result in prejudice to the substantive rights of the litigants. This is not exactly true; the concept is much misunderstood. As a matter of fact, the policy of the courts is to give both kinds of law, as complementing each other, in the just and speedy resolution of the dispute between the parties. Observance of both substantive rights is equally guaranteed by due process, whatever the source of such rights, be it the Constitution itself or only a statute or a rule of court.
> >
> > xxx xxx xxx
> >
> > x x x (T)hey are required to be followed except only when for the most persuasive of reasons them may be relaxed to relieve a litigant of an injustice not commensurate with the degree of his thoughtlessness in not complying with the procedure prescribed. x x x While it is true that a litigation is not a game of technicalities, this does not mean that the Rules of Court may be ignored at will and at random to the prejudice of the orderly presentation and assessment of the issues and their just resolution. Justice eschews anarchy."
>
> For the exception to come into play, first and foremost should be the party litigant's plausible explanation for non-compliance with the rules he proposes to be exempted from. Absent any acceptable explanation, the party's plain violation of the rules will not be countenanced.

While the Court *En Banc* is not unmindful of exceptional cases in which procedural defects were set aside to prevent patent injustice, any liberal application of procedural rules necessarily requires that the party invoking such liberality first present a credible and satisfactory explanation for its failure to comply.

However, after a careful perusal of the records, the Court *En Banc* finds no justifiable or compelling reason to relax the rules in favor of petitioners.

As correctly pointed out by respondent, petitioners failed to present any plausible basis for their non-compliance with CTA *En Banc* Resolution Nos. 8-2024 and 1-2025,[7] specifically on the required electronic filing of their *Motion for Extension.*

In their *Motion for Reconsideration*, petitioners admit that they failed to transmit the PDF copy of their *Motion for Extension* to the official email address of the Court *En Banc.* They insist, however, that they substantially complied with the rules when they transmitted a PDF copy of the said pleading to the Court *En Banc's* other email address - enbanc.cta@judiciary.gov.ph - which is not the official email address for such filings under CTA *En Banc* Resolution No. 01-2025. Petitioners insist that there was no delay or prejudice to respondent that resulted from the said blunder. Hence, petitioners submit that the dismissal of the *Petition for Review* for the sole reason of their failure to transmit the PDF copy of their Motion for Extension to the Court's official email address is too grave a penalty for their oversight.

This argument is untenable.

Petitioners' *Motion for Extension* was granted with a condition that the same is compliant with CTA *En Banc* Resolution Nos. 8-2024 and 1-2025. Specifically, petitioners were required to transmit a PDF copy of their *Motion for Extension* to the official email address for *En Banc* cases within 24 hours from filing the paper copies thereof. Otherwise, their *Motion for Extension* shall be deemed as not filed.

Indeed, petitioners electronically transmitted a PDF copy of their *Motion for Extension* within the 24-hour period from the personal filing on June 9, 2025. However, the same was sent to an email address other than the official email address designated for *En Banc* cases.

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[7] *Interim* Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals.

Accordingly, on June 11, 2025, following the mandate of Item No. 7 of CTA *En Banc* Resolution No. 01-2025 on missent emails, the custodian of the receiving email address (enbanc.cta@judiciary.gov.ph) informed petitioners' counsel *via* email sent to the latter's official email address that, under Item No. 8 of CTA *En Banc* Resolution No. 01-2025, the official email addresses to which PDF copies of pleadings, court submissions and their additional accompanying documents must be transmitted, are as follows:

> 8. The following are the official and correct official e-mail addresses of the Court:
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> (a) jrd.cta@judiciary.gov.ph for all initiatory pleadings and other court submissions;
> (b) jrd.enbanc.cta@judiciary.gov.ph for *En Banc* cases;
> (c) jrd.1stdiv.cta@judiciary.gov.ph for First Division cases;
> (d) jrd.2nddiv.cta@judiciary.gov.ph for Second Division cases; and
> (e) jrd.3rddiv.cta@judiciary.gov.ph for Third Division cases.

Likewise, in the same email sent on June 11, 2025, the custodian directed petitioners to transmit their electronic submission/s (*Re: Motion [for] Extension of Time to File Petition for Review dated June 9, 2025*) to the appropriate email address/es for proper acknowledgment and receipt within 24 hours from notice. Otherwise, the pleading or court submission would not be acted upon.

However, for reasons only known to them, petitioners claim that they learned of the custodian's June 11, 2025 email notice only when they received the assailed *Resolution* dated October 3, 2025.

This contention does not persuade.

It must be emphasized that, as early as June 13, 2025, when petitioners received the *Minute Resolution* dated June 10, 2025, they already knew that the grant of their *Motion for Extension* was conditional and not absolute. Thus, to the mind of the Court, it was therefore expected from petitioners to check whether their submission of the *Motion for Extension* complied with the condition, especially considering that such compliance would determine whether the prescriptive period for filing their *Petition for Review* had effectively been extended.

But petitioners offered no acceptable explanation why they did not check if the filing of their *Motion for Extension* complied with the condition. They also offered no explanation why they allegedly learned of the custodian's June 11, 2025, email when they received the assailed Resolution of October 3, 2025.

Finally, the Court *En Banc* finds no compelling reason on record to warrant a liberal application of the procedural rules.

It bears reiterating that the bare invocation of "the interest of substantial justice" is not a magic wand that will automatically compel this Court to suspend procedural rules. Procedural rules are not to be belittled or dismissed simply because their non-observance may have resulted in prejudice to a party's substantive rights. Like all rules, they are required to be followed except only for the most persuasive of reasons, when they may be relaxed to relieve a litigant of an injustice not commensurate with the degree of his thoughtlessness in not complying with the procedure prescribed.[8]

WHEREFORE, premises considered, petitioners' *Motion for Reconsideration* is **DENIED**, for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice

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[8] *Lazaro v. Court of Appeals*, G.R. No. 137761, April 6, 2000 [Per J. Panganiban, Third Division].

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice