REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1967** (CTA Case No. 9108)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
THE COURT OF TAX APPEALS-SECOND DIVISION and SURIGAO MICRO CREDIT CORPORATION, Respondents.	Promulgated: JAN 19 2021 3:43 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration [re: Decision dated 14 July 2020]"[1] ("Motion for Reconsideration") filed *via* registered mail on September 02, 2020, with Private Respondent's "Comment/Opposition To Petitioner's Motion for Reconsideration (Re: Decision dated 14 July 2020)"[2] ("Comment") filed on October 27, 2020 also by registered mail, seeking to reconsider the Decision[3] promulgated on July 22, 2020 ("Assailed Decision"), and order Private Respondent to pay its deficiency tax assessments.

The dispositive portion of the Assailed Decision reads:

[1] Rollo, pp. 184-191.
[2] *Id.,* pp. 196-201.
[3] *Id.,* pp. 156-166.

"**WHEREFORE**, premises considered, the "Petition for Certiorari" filed with the Court *En Banc* on November 19, 2018 is **DISMISSED** for lack of jurisdiction.

SO ORDERED."[4]

In his Motion for Reconsideration, Petitioner claims that this Court has jurisdiction over the instant petition.

Petitioner also contends that his failure to file a motion for reconsideration on the Decision of the Second Division was due to excusable negligence.

On the other hand, Respondent, in its Comment, states that Petitioner's motion is a mere rehash of his arguments in his "Petition for Certiorari" and fails to raise any new matter or issue.

We find for Respondent.

As We have discussed in the Assailed Decision, assuming *arguendo* that the Court *En Banc* has jurisdiction over Petitioner's "Petition for Certiorari", the element of grave abuse of discretion amounting to lack or excess of jurisdiction is still lacking in the present case. The Second Division did not err in denying Petitioner's plea for relief of judgment.

The failure of Atty. Muli to properly endorse her caseload to Atty. Doria, the inability of Atty. Doria to locate the records of the case, and the continuous change in work distribution within the BIR's Litigation Division are all mundane occurrences. In fact, the narration of events by Petitioner does not constitute excusable negligence but the opposite thereof. Heavy workload is by no means excusable, lest there would be no end to litigation as it will be invoked by any law practitioner who failed to meet his deadline.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration [re: Decision dated 14 July 2020]" is **DENIED** for lack of merit.

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[4] *Id.*, pp. 163-164.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(I reiterate my Separate Concurring Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

(With due respect, I maintain my concurrence with Justice Jean Marie A. Bacorro-Villena's Concurring and Dissenting Opinion)
CATHERINE T. MANAHAN
Associate Justice

(With due respect, I maintain my Concurring and Dissenting Opinion)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice