REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

LORETO CABALQUINTO, JR., Petitioner,	**CTA CASE NO. 10910**
- versus -	Members: **DEL ROSARIO**, *P.J., Chairperson*, **MANAHAN**, and **REYES-FAJARDO**, *JJ.*
BUREAU OF INTERNAL REVENUE, Respondent.	Promulgated: AUG 0 8 2023 2:20PM

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RESOLUTION

This resolves petitioner's **Motion for Reconsideration** filed on June 26, 2023.

In a Resolution dated July 14, 2023,[1] the Court granted respondent a period of five (5) days within which to file comment or opposition to the present Motion. Instead of filing a comment or opposition, respondent filed on July 25, 2023 an **Ex Parte Motion for Extension of Time to File Comment on the Motion for Reconsideration**.[2]

On August 2, 2023, the Court promulgated a Resolution denying respondent's Ex Parte Motion for Extension of Time to File Comment on the Motion for Reconsideration for being a prohibited motion, and submitted petitioner's Motion for Reconsideration for resolution. On the same day, however, respondent filed its **Comment on the Motion for Reconsideration**.

Respondent's **Comment on the Motion for Reconsideration** is hereby **EXPUNGED** from the records.

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[1] Docket, p. 362.
[2] Docket, pp. 365-367.

Petitioner's Motion for Reconsideration seeks the reversal and setting aside of the Court's Resolution dated May 18, 2023,[3] the dispositive portion of which reads:

> "**WHEREFORE**, premises considered, respondent's **Motion to Dismiss** is **GRANTED**. The Petition for Review is **DISMISSED** on the ground of mootness.
>
> **SO ORDERED**."

Petitioner contends that the Petition for Review was filed in accordance with Section 3(a)(1), Rule 4 and Section 4, Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), as amended, and is likewise a Petition for *Mandamus* under Rule 65 of the Rules of Court, as amended. He argues that the issuance of the Warrant of Distraint and/or Levy prompted the filing of the Petition for Review, which essentially seeks the issuance of a Certificate of Tax Delinquency (CTD) and Acceptance Payment Form (APF) in petitioner's favor for him to be able to avail the benefits of Tax Amnesty for Delinquencies in accordance with Republic Act No. 11213 or the Tax Amnesty Act.

The records show that petitioner was served with a copy of the assailed Resolution via accredited courier on June 7, 2023. Verification by the Court disclosed that the same was received on **June 8, 2023**.[4] Thus, petitioner had fifteen (15) days therefrom, or until **June 23, 2023**, within which to file a motion for reconsideration.

Considering that petitioner's Motion for Reconsideration was filed on **June 26, 2023**, the Court is constrained to dismiss the same for being filed out of time. The assailed Resolution has attained finality.[5]

Even assuming that the present Motion was timely filed, the Court sees no compelling reason to reverse or modify the assailed Resolution.

The Court finds that the arguments raised by petitioner are essentially a mere rehash or reiteration of the matters judiciously discussed and passed upon in the assailed Resolution.

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[3] Docket, pp. 341-348.
[4] *See* https://www.lbcexpress.com/track/MTI3MjI2NTY5MjIxaGFzaGxiY2V4cHJlc3M= (last accessed August 4, 2023).
[5] Sec. 6, Rule 14, RRCTA, as amended.

The Court cannot avoid but notice the confusing nature of the Petition for Review as petitioner readily admits that the same was anchored on different procedural rules. The present Motion states:

> "7. x x x The Petition for Review was being [sic] filed under A.M. No. 05-11-07-CTA or the Revised Rules of the Court of Tax Appeals (RRCTA) x x x
>
> x x x
>
> 10. This [sic] Petition for Review is filed by way of Mandamus under Rule 65 of the Rules of Court seeking to command Respondent to issue a Certificate of Tax Delinquency/Tax Liability (CTD) and Acceptance Payment Form (APF) [to] protect the right of the Petitioner, pursuant to Republic Act No. 11213 or the Tax Amnesty Act, Section 17(d). x x x"

Simply, petitioner seeks the proverbial phrase of "hitting two birds with one stone", *i.e.*, to invalidate the underlying assessment subject of his amnesty application, and to compel respondent to issue the CTD and APF for him to be able to avail the Tax Amnesty on Delinquencies.

Review of the Petition and the present Motion shows, however, that what petitioner fundamentally seeks is the issuance of the CTD and APF, as paragraph 18 of the present Motion reads:

> "18. In relation thereto, **the Petitioner is asking this Honorable Court to issue an order requiring the Respondent to issue the CTD and APF** because despite receiving the required documents in support of Petitioner's amnesty application in line with the provisions of RR 4-2019, Section 5, as well as numerous follow-up letters of their request for the signature and release of the CTD and APF, Respondent neither acted and ignored [sic] Petitioner's requests." (*Boldfacing supplied*)

In *Peñafrancia Sugar Mill, Inc. vs. Sugar Regulatory Administration*,[6] the Supreme Court elucidated on the circumstance when a case becomes moot and academic that authorizes a court to dismiss the same, *viz.*:

> "**A case or issue is considered moot and academic when it ceases to present a justiciable controversy by virtue of supervening events, so that an adjudication of the case or a declaration on the issue would be of no practical value or use.** In such instance, there is no actual substantial relief which a petitioner would be entitled to, and which would be negated by the dismissal of the petition. Courts generally decline jurisdiction over

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[6] G.R. No. 208660, March 5, 2014.

> such case or dismiss it on the ground of mootness. This is because the judgment will not serve any useful purpose or have any practical legal effect because, in the nature of things, it cannot be enforced." (*Boldfacing supplied*)

As discussed in the assailed Resolution, to grant petitioner's prayer for the issuance of the CTD and APF, which are only preparatory documents necessary for the availment of the Tax Amnesty on Delinquencies, will serve no practical purpose considering that the deadline for tax amnesty applications has already lapsed on **June 30, 2021**.[7] The lapse of the deadline is a supervening event which renders non-existent any justiciable controversy that may be resolved by the Court.

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

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

CATHERINE T. MANAHAN
Associate Justice

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

[7] Revenue Regulations No. 32-2020.