REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

CITY GOVERNMENT OF NAVOTAS and RODERIC R. RAÑESES, in his official capacity as the Acting CITY TREASURER OF THE CITY OF NAVOTAS, Petitioners,	**CTA AC NO. 301**
	Members:
	RINGPIS-LIBAN, *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
- versus -	
BESTBUY DIVISORIA MALL CORPORATION and CHECKERED FOOD CORPORATION, Respondents.	Promulgated: NOV 28 2024 9:24 a.

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RESOLUTION

Before this Court are:

(1) petitioners' **Motion for Reconsideration** filed on December 12, 2023, with respondent Bestbuy Divisoria Mall Corporation's (respondent BDMC) **Comment/Opposition on Petitioner's Motion for Reconsideration** filed on April 8, 2024 and respondent Checkered Food Corporation's (respondent CFC) **Comment/Opposition (to Petitioner's Motion for Reconsideration)** filed *via* courier on April 8, 2024 and received by the Court on April 11, 2024; and,

(2) respondent CFC's **Motion to Admit** filed on April 11, 2024, without petitioner's comment despite due notice as per Records Verification dated August 6, 2024.

On August 22, 2023,[1] petitioners filed the instant *Petition for Review* assailing the Judgement dated June 8, 2023 rendered by the Regional Trial Court (RTC), Branch 47, Manila, in the case of *"Bestbuy Divisoria Mall Corporation vs. Checkered Food Corporation, City Government of Navotas and Roderick R. Rañeses, in his official capacity as the Acting City Treasurer of the City of Navotas*" docketed as Civil Case No. R-MNL-21-04874-CD.

On November 13, 2023, this Court resolved to dismiss the instant *Petition for Review* for lack of jurisdiction,[2] to wit:

> **WHEREFORE**, in view of the foregoing, the instant Petition for Review is **DISMISSED** for lack of jurisdiction. The Judgement, dated June 8, 2023, of the Regional Trial Court Branch 47- Manila in Civil Case No. RMNL- 21-04874-CD is final.

Hence, respondent filed the instant *Motion for Reconsideration* on December 12, 2023.

In the Minute Resolution dated January 24, 2024, the Court directed respondents to file their comment/opposition thereto within five days from notice,[3] a copy of which were received by respondent BDMC on April 3, 2024[4] and respondent CFC on January 30, 2024.[5]

In the *Motion to Admit*, respondent CFC avers that upon checking its records, it has yet to receive an Order to comment on petitioner's *Motion for Reconsideration*. However, upon checking the Court of Tax Appeals (CTA) website, respondent CFC had allegedly learned that it had already received the said Order on February 2, 2024.

According to respondent CFC, it is currently looking into the incident as to which of its staff received the said Order. Respondent CFC apologizes for the inadvertence and moves that the attached *Comment* be admitted.

The Court finds the motion unmeritorious.

Records show that the Minute Resolution dated January 24, 2024 was received by a certain Ms. Kate Villanueva on January 30, 2024, who was the same person who received the Resolution dated November 13, 2023. Likewise, respondent CFC has not given any justifiable reason except that it

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1 Docket-Vol. I. pp. 5-34.
2 Docket-Vol. II, pp. 502-504.
3 Minute Resolution dated January 24, 2024, Docket – Vol. II, p. 532.
4 *Ibid.*
5 *Id.*, at the back of the Minute Resolution.

would look into the incident. It is further emphasized that it did not state when it discovered the receipt of the Court's Order by its staff.

With that, the Court shall deny the motion to admit.

The Court shall now determine the merit of petitioners' *Motion for Reconsideration.*

In assailing the Resolution dated November 13, 2023, petitioners plead the indulgence of the Court to consider their petition and exercise its prerogative to suspend procedural rules and to resolve the present controversy according to its merits on the ground of public interest and significant questions of law. Petitioners state that the Supreme Court in several cases relaxed the observance of procedural rules to advance substantial justice.

The filing of this petition is allegedly not merely frivolous as the issues involved in this case is impressed with public interest, particularly, the City of Navotas and its people will stand to lose ₱31,563,660.75 of taxes due from a delinquent taxpayer, as shown by a copy of the Real Property Tax Computation as of July 2023.[6] According to petitioners, such significant amount of tax is much needed income by the local government to support and fund its operations, social services, infrastructure and other necessary programs for the well-being of their constituents.

Petitioners further aver that this case involves a significant question of law *i.e.* due process in relation to the Local Government Code (LGC) of 1991 (Republic Act No. 7160), as to whether or not it is required under the law for the local city treasurer to issue a notice of assessment before the city government can proceed in the collection of real property tax. Purportedly, a question is involved as to what specific provision of the LGC of 1991 is applicable to the collection and remedy relating to real property taxes which will be discussed in this petition; and, that decision in this particular issue will affect not only the petitioner local government but other local governments in the country as well.

Thus, petitioners pray that this petition for review be given due course and resolved based on its merits.

On the other hand, respondent BDMC opposes the present motion on the ground that the assailed Judgement dated June 8, 2023 issued by the RTC, Branch 47, Manila already attained its finality when petitioners failed to file its Motion for Reconsideration within the reglementary period.

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[6] Exhibit "P-7".

Respondent BDMC contends that, instead of a Motion for Reconsideration, petitioners filed the Motion for Extension of Time to File Motion for Reconsideration which is a prohibited pleading and does not toll the reglementary period to file the appropriate pleading; and that the Motion for Reconsideration filed on July 13, 2023 was beyond the prescriptive period.

It is allegedly a well-established rule that a judgment, once it has attained finality, can never be altered, amended, or modified, even if the alteration, amendment or modification is to correct an erroneous judgment, which is the principle of immutability of judgments to put an end to what would be an endless litigation. However, respondent BDMC states that the exceptions to immutability of judgments, which are (1) the correction of clerical errors; (2) the so-called *nunc pro tunc* entries which cause no prejudice to any party; (3) void judgments; and, (4) whenever circumstances transpire after the finality of the decision rendering its execution unjust and inequitable, are not present in the instant motion.

Respondent BDMC asserts that the Resolution dated November 13, 2023 dismissing the instant *Petition for Review* is proper on the ground that the assailed Judgement of the RTC of Manila, Branch 47 dated June 8, 2023 was already final before it reached this Court for review, and that it is settled that the perfection of an appeal in the manner and within the period prescribed by law is not only mandatory ut jurisdictional.

Section 4(a), Rule 8 of the Revised Rules of the Court of Tax Appeals, as amended, provides:

> SEC. 4. *Where to appeal; mode of appeal.* –
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> (a) An appeal from a decision or ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claim for refund of internal revenue taxes erroneously or illegally collected, the decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade & Industry, the Secretary of Agriculture, and the Regional Trial Court in the exercise of their original jurisdiction, shall be taken to the Court by filing before it a petition for review as provided in Rule 42 of the Rules of Court. The Court in Division shall act on the appeal.

Relative hereto is Section 1, Rule 42 of the Rules of Court, as amended, which states:

> SECTION 1. *How appeal taken; time for filing.* – A party desiring to appeal from a decision of the Regional Trial Court rendered in the exercise of its appellate jurisdiction may file a verified petition for review

> with the Court of Appeals, paying at the same time to the clerk of said court the corresponding docket and other lawful fees, depositing the amount of ₱500.00 for costs, and furnishing the Regional Trial Court and the adverse party with a copy of the petition. The petition shall be filed and served within fifteen (15) days from notice of the decision sought to be reviewed or of the denial of petitioner's motion for new trial or reconsideration filed in due time after judgment. Upon proper motion and the payment of the full amount of the docket and other lawful fees and the deposit for costs before the expiration of the reglementary period, the Court of Appeals may grant an additional period of fifteen (15) days only within which to file the petition for review. No further extension shall be granted except for the most compelling reason and in no case to exceed fifteen (15) days.

Records show that petitioners received the Judgement rendered by the RTC of Manila, Branch 47 dated June 8, 2023 *via* email on June 21, 2023.[7]

Afterwards, petitioners filed a *Motion for Extension of Time to File Motion for Reconsideration* on July 4, 2023,[8] which the Court denied on July 10, 2023 and a copy of which was received by petitioners on July 28, 2023.[9] Petitioners subsequently filed a *Motion for Reconsideration* on July 13, 2023,[10] which the Court also denied on July 14, 2023 and a copy of which was received by petitioners on July 28, 2023.[11]

In the case of *Rivelisa Realty, Inc. vs. First Sta. Clara Builders Corp.*, [12] the Supreme Court pronounced that a motion to extend the period for filing a motion for reconsideration is prohibited and does not toll the 15-day period before a judgment becomes final and executory, *viz*:

> While a motion for additional time is expressly permitted in the filing of a petition for review before the Court under Section 2, Rule 45 of the Rules of SCourt, a similar motion seeking to extend the period for filing a motion for reconsideration is prohibited in all other courts. This rule was first laid down in the case of *Habaluyas Enterprises v. Japzon* wherein it was held that:
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>> Beginning one month after the promulgation of this Resolution, the rule shall be strictly enforced that no motion for extension of time to file a motion for new trial or reconsideration, may be filed with the Metropolitan or Municipal Trial Courts, the Regional Trial Courts, and the Intermediate Appellate Court. Such a motion may be filed only in cases pending with the Supreme Court as the court

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7 Attachments in the Petition for Review marked as Exhibits "P-1" and "P-2", Docket – Vol. I, pp. 37 to 47 and 48, respectively.
8 Attachment in the Petition for Review marked as Exhibit "P-3", Docket – Vol. I, pp. 49 to 51.
9 Attachments in the Petition for Review marked as Exhibit "P-5", Docket – Vol. I, pp. 71 to 72.
10 Attachments in the Petition for Review marked as Exhibit "P-4", Docket – Vol. I, Docket-Vol. I, pp. 53 to68.
11 Attachments in the Petition for Review marked as Exhibit "P-6", Docket – Vol. I, pp. 74 to 75.
12 G.R. No. 189618, 15 January 2014, citing the cases of *Habaluyas Enterprises vs. Japzon*, G.R. No. 70895, August 5, 1985 and *Rolloque vs. CA*, G.R. Nos. 78109 & 78179, January 18, 1991.

> of last resort, which may in its sound discretion either grant or deny the extension requested. (Emphases and underscoring supplied)
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> Restating the rule in *Rolloque v. CA* (Rolloque), the Court emphasized that the 15-day period for filing a motion for new trial or reconsideration is non-extendible. Hence, the filing of a motion for extension of time to file a motion for reconsideration did not toll the 15-day period before a judgment becomes final and executory.

The rule in *Habaluyas* applies even if the motion is filed before the expiration of the period sought to be extended, because the fifteen (15) day period for filing a motion for new trial or reconsideration with said courts, is non-extendible.[13]

Likewise, the Court, upon perusal of the documents attached in the Petition for Review, finds that petitioners' legal counsel was designated as Acting City Administrator from June 26 to 29, 2023 and such notice of designation was received on June 26, 2023. It is worthy to emphasize that petitioners received the assailed Judgement issued by the RTC of Manila Branch 47 on June 21, 2023, when petitioners still had the time to file a motion for reconsideration before the said designation.

It is a settled rule that relief will not be granted to a party xxx when the loss of the remedy at law was due to his own negligence, or to a mistaken mode of procedure.[14]

In the present case, instead of filing a Motion for Reconsideration within 15 days from receipt of the Judgement of the RTC of Manila, Branch 47 on June 21, 2023, petitioners filed a *Motion for Extension of Time to File the Motion for Reconsideration.*

Based on the foregoing, it is clear that the Judgement dated June 8, 2023 rendered by the RTC of Manila, Branch 47 had become final and executory.

Although appeal is an essential part of our judicial process, it has been held, time and again, that the right thereto is not a natural right or part of due process but is merely a statutory privilege. Thus, the perfection of an appeal in the manner and within the period prescribed by law is not only mandatory but also jurisdictional and failure of a party to conform to the rules regarding appeal will render the judgment final and executory. Once a decision attains finality, it becomes the law of the case irrespective of whether the decision is erroneous or not and no court- not even the Supreme Court- has the power to

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[13] *Rolloque v. Court of Appeals, ibid.*

[14] *V.C. Ponce Co., Inc. v. Municipality of Parañaque*, G.R. No. 178431, November 12, 2012.

revise, review, change or alter the same. The basic rule of finality of judgment is grounded on the fundamental principle of public policy and sound practice that, at the risk of occasional error, the judgment of courts and the award of quasi-judicial agencies must become final at some definite date fixed by law.[15]

WHEREFORE, premises considered, respondent Checkered Food Corporation's **Motion to Admit** is **DENIED** for lack of merit.

Likewise, petitioners' **Motion for Reconsideration** is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

[15] *Team Pacific Corporation vs. Josephine Daza, etc., G.R. No. 167732, July 11,2012, citing Zamboanga Forest Managers Corp. vs. Pacific Timber and Supply* Co., G.R. No. 173342, October 13, 2010.