REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

WHOLESOME FOODS, INC.,
Respondent.

CTA *EB* NO. 2075
(CTA Case No. 9362)

Present:

DEL ROSARIO, *P.J.*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
MAY 2 6 2021 4:20pm

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RESOLUTION

MANAHAN, J.:

For resolution is petitioner's *Motion for Reconsideration of the Decision dated 22 September 2020* filed on October 15, 2020 with respondent's *Comment/Opposition to Motion for Reconsideration dated 14 October 2020 of the Decision dated 22 September 2020* posted on December 14, 2020 and received by the Court on January 4, 2021.

Petitioner seeks the reconsideration of the Court's Decision promulgated on September 22, 2020, the dispositive portion of which reads:

"**WHEREFORE,** premises considered, the Petition for Review filed by petitioner with the Court *En Banc* is hereby **DISMISSED** for lack of jurisdiction."

SO ORDERED."

While admitting that his Motion for Partial Reconsideration was filed with the Special Third Division (Court in Division) beyond the fifteen (15) day period provided by Section 1 of Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA), petitioner Commissioner of Internal Revenue (CIR) avers that there was no intent on his part to delay the filing of the required motion for three (3) days. Petitioner begs the indulgence of the Court and requests that his Motion for Partial Reconsideration which was filed with the Court in Division on February 4, 2019 be considered meritorious. Petitioner reminds the Court that consideration of substantive justice necessitates the relaxation of the strict application of the rules of procedure in its exercise of equity jurisdiction.

Petitioner also calls to mind that taxes are the lifeblood of the government and should be collected without unnecessary hindrance, thus, his arguments against the claim for refund of respondent should be revisited and decided by the Court on their merits. Petitioner cited several cases where the Supreme Court supposedly relaxed the rules of procedure in the interest of substantial justice, e.g, to provide a party-litigant the amplest opportunity for the proper and just determination of his case.

In its Comment/Opposition to the Motion for Reconsideration, respondent asserted that the failure of petitioner to timely file his Motion for Partial Reconsideration of the Decision of the Court in Division dated January 4, 2019, resulted to its finality, hence could no longer be modified or disturbed by any court.

It is worthy to recall that petitioner received the Decision of the Court in Division dated January 4, 2019 on January 17, 2019. Counting fifteen (15) days from this date, he had until February 1, 2019 within which to file a Motion for Reconsideration. The records and admissions of petitioner show that he filed his Motion for Partial Reconsideration on February 4, 2019 which is three (3) days after the last date prescribed by relevant rules.

As succinctly but clearly enunciated in the Resolution of the Court in Division dated May 14, 2019, the assailed Decision of the Court in Division dated January 4, 2019 has become final and incontrovertible, hence may no longer be disturbed. We quote the relevant portions of the Resolution dated May 14, 2019, to wit:

> It is elementary that procedural rules setting the period for perfecting an appeal or filing an appellate petition are generally inviolable. The party who intends to appeal must comply with the procedures and rules governing appeals; otherwise, the right of appeal may be lost or squandered.[1] Thus, strict compliance therewith is mandatory and imperative.[2]

In affirming the aforesaid Resolution of the Court in Division, the Court *En Banc* had this to say, and we quote:

> "We find it apt to quote the ruling of the Supreme Court in the case of *Landbank of the Philippines vs. Court of Appeals,* where it illustrated the link between non-compliance to the rules as regards the time of filing of an appeal and the consequent loss of jurisdiction of the court as follows:
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> > "Although an appeal is an essential part of our judical process, it has been held, time and again, that the right thereto is not a natural right or a part of due process but is merely a statutory privilege. **Thus, the perfection of an appeal in the manner and 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 judgement final and executory.** (emphasis supplied)"

When a party lost the right to appeal on account of his own and his counsel's negligence, and as a result of which, a judgment has attained finality, such party cannot thereafter unduly burden the courts endlessly pursuing the due process routine in an effort to frustrate the prompt implementation of a final and executory judgment.[3] Litigations must end and terminate sometime and somewhere, it being essential to the effective administration of justice that once a judgment has

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[1] *Herarc Realty Corporation vs. The Provincial Treasurer of Batangas,* G.R. No. 210736, September 25, 2018.
[2] *FJR Garments Industries vs. Court of Appeals,* et.al., L-49320, June 29, 1984.
[3] *Ligaya Mendoza and Adelia Mendoza vs. The Honorable Court of Appeals, et.al.,* G.R. No. 182814, July 15, 2015.

become final, the winning party, be not, through a mere subterfuge, deprived of the fruits of the verdict.[4]

Finding no compelling reason to reconsider or modify the assailed Decision, we reiterate our ruling that the Court *En Banc* has no jurisdiction to take cognizance of the instant Petition for Review.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration of the Decision dated 22 September 2020* is **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[4] *Seven Brothers Shipping Corp. vs. Oriental Assurance Corp.*, G.R. No. 140613, October 15, 2002.