REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1330** (CTA Case No. 8147)
	Present:
- versus –	**DEL ROSARIO,** P.J., **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** and **MODESTO-SAN PEDRO,** JJ.
3M PHILIPPINES, INC., Respondent.	**Promulgated:** JUN 1 7 2021 3:55 p.m.

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RESOLUTION

For resolution is petitioner's **"MOTION FOR RECONSIDERATION (Re: Resolution dated 18 March 2021)"** filed on May 21, 2021, praying for the reconsideration of the Court's Resolution dated March 18, 2021, the dispositive portion of which reads:

> "**WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Annulment of Judgment* is hereby **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED.**"

In support of its Motion, petitioner argues that this Court has jurisdiction to take cognizance of the Petition for Annulment of Judgment. According to the petitioner, even if there is no specific provision in Republic Act No. 9282 and the Revised Rules of the Court of Tax Appeals, the authority of this Court to act on a petition seeking the annulment of judgments is inherent. Such powers necessarily include the authority to amend, modify or reconsider a judgment that has attained finality whenever necessary to serve the ends of justice. Moreover, the higher interests of justice and equity demand the brushing aside of procedural norms, as the rules of procedure are intended to promote rather than defeat substantial justice, and not applied in a very rigid and technical sense.

THE COURT'S RULING

Petitioner's Motion lacks merit.

After a careful examination and consideration of the petitioner's Motion for Reconsideration, it is noted that the main arguments raised in the said Motion are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

Nevertheless, this Court stresses that it is a court of special jurisdiction. As such, it can only take cognizance of such matters as are clearly within its jurisdiction.[1]

As admitted by the petitioner in his Motion for Reconsideration, there is no law or rule that grants authority to this Court to exercise jurisdiction over a Petition for Annulment of Judgment.

On the contrary, the case of *Commissioner of Internal Revenue vs. Kepco Ilijan Corporation,*[2] categorically states that this Court, sitting *En Banc,* has **no jurisdiction** to take cognizance of a petition for annulment of judgment. According to the Supreme Court, a petition for annulment of judgment is a *separate* and *original action* for the purpose of annulling or avoiding a decision that has become *final and executory*. It is a remedy, independent of the case where the judgment sought to be annulled is rendered, and is not analogous to a motion for reconsideration, appeal, or petition for relief from judgment.[3] A review, however, of the laws which created the CTA and expanded its jurisdiction, the Revised Rules of the CTA, and even the Rules of Court which apply suppletorily, shows that there is

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[1] *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 185969, November 19, 2014.
[2] G.R. No. 199422, June 21, 2016.
[3] *Id.*

no instance in which the CTA, sitting *En Banc,* is sanctioned to annul its own judgment.[4]

Considering that judicial decisions applying or interpreting the laws or the Constitution shall form a part of the legal system of the Philippines,[5] and judicial decisions of the Supreme Court assume the same authority as the statute itself,[6] this Court is bound by the foregoing jurisprudential pronouncements.

Accordingly, this Court finds no reason to reverse Our earlier Resolution ordering the dismissal of the subject Petition for lack of jurisdiction.

WHEREFORE, premises considered, the instant ***"MOTION FOR RECONSIDERATION (Re: Resolution dated 18 March 2021)"*** is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[4] *Id.*
[5] Article 8, New Civil Code.
[6] *Perfecto S. Floresca, et al., vs. Philex Mining Corporation, et al.,* G.R. No. L-30642, April 30, 1985.

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice