REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

BUREAU OF INTERNAL REVENUE represented by COMMISSIONER CAESAR R. DULAY, Petitioner,	**CTA CASE NO. 10101** Members: DEL ROSARIO, *P.J.*, Chairperson, and, MANAHAN, *J.*
-versus-	
HON. MENARDO I. GUEVARRA in his capacity as SECRETARY OF JUSTICE and MYRA EVANGELISTA SANTIAGO, Respondent.	Promulgated: OCT 15 2020 2:22 pm

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RESOLUTION

DEL ROSARIO, P.J.:

Before the Court is petitioner's **Motion for Reconsideration (of the Decision promulgated on July 9, 2020)** filed on July 30, 2020 seeking the reconsideration of the assailed Decision which denied its Petition for Certiorari, to wit:

> "**WHEREFORE**, premises considered, the Petition for Certiorari filed on July 1, 2019 is hereby DENIED for lack of merit.
>
> **SO ORDERED**."[1]

Petitioner laments that the denial of its Petition for Certiorari was based on a mere technicality since the procedure or any of the requirements therein has not been complied with. It claims that its alleged procedural lapses should not be allowed to overshadow the fact that private respondent committed grave injustice in depriving the Government of the taxes due to it. Moreover, it submits that its lapses do not impair the proper administration of justice.

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[1] Docket, p. 440.

Petitioner claims that while the Motion for Extension of Time was inadvertently not attached to the Petition for Review with the Department of Justice (DOJ), the said motion was filed and the Petition for Review was actually resolved. It also posits that the strict adherence to the rules on the period for filing the appeal/motion for reconsideration with the DOJ may be relaxed, to give way to substantial justice. It urges that technicalities should never be used to defeat the substantive rights of parties and party-litigants must be afforded the amplest opportunity for the proper and just determination of their cause, free from the constraints of technicalities.

Petitioner contends that the evidence it presented clearly establishes tax fraud committed by private respondent after a thorough and formal tax investigation. Thus, there is sufficient ground to engender a well-grounded belief that a crime cognizable by the court has been committed and that private respondent is probably guilty thereof and should be held for trial. It posits that the failure of public respondent to find probable cause and to file an Information with the Court of Tax Appeals is tantamount to grave abuse of discretion.

The Motion for Reconsideration deserves scant consideration.

Prefatorily, the Court notes that the Motion for Reconsideration was filed beyond the fifteen (15)-day period allowed under Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals. While petitioner alleges that it received the Decision dated July 9, 2020 on July 15, 2020, records (particularly the Notice of Decision)[2] show that the assailed Decision was served on it on July 14, 2020. As such, ithad only until July 29, 2020 within which to file its Motion for Reconsideration. With the late filing of its Motion for Reconsideration on July 30, 2020, the assailed Decision has already attained finality.

Even assuming that the Court may still take cognizance of the Motion for Reconsideration, the same must still be denied for utter lack of merit.

On petitioner's invocation of "substantial justice", petitioner failed to offer any justification for its procedural lapses. Time and again, the Supreme Court has reminded litigants that bare invocation of "in the interest of substantial justice" is not some magic wand that will automatically compel courts to suspend procedural rules, to wit:

> "To be sure, **the relaxation of procedural rules cannot be made without any valid reasons proffered for or underpinning**

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[2] Docket, p. 415.

> **it.** To merit liberality, petitioner must show reasonable cause justifying its noncompliance with the rules and must convince the Court that the outright dismissal of the petition would defeat the administration of substantive justice.... The desired leniency cannot be accorded absent valid and compelling reasons for such a procedural lapse....
>
> We must stress that **the bare invocation of "the interest of substantial justice" line is not some magic wand that will automatically compel this Court to suspend procedural rules**. Procedural rules are not to be belittled, let alone dismissed simply because their non-observance may have resulted in prejudice to a party's substantial rights. Utter disregard of the rules cannot be justly rationalized by harping on the policy of liberal construction.[3]

Petitioner should be reminded that its Petition for Certiorari is anchored on the purported grave abuse of discretion committed by public respondent. Consequently, it is behooved to prove not merely reversible error but grave abuse of discretion committed by public respondent, absent which the Petition for Certiorari cannot prosper.

The Court maintains its earlier finding that "under the xxx circumstances, no grave abuse of discretion can be attributed to public respondent in dismissing petitioner's appeal as his actions are consistent with the DOJ's pertinent rules."[4]

WHEREFORE, in view of the foregoing considerations, the Motion for Reconsideration (of the Decision promulgated on July 9, 2020) filed on July 30, 2020 is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

I CONCUR:

CATHERINE T. MANAHAN
Associate Justice

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[3] Fortune Tobacco Corp. vs. Commissioner of Internal Revenue, G.R. No. 192024, July 1, 2015.
[4] *Id.*, Note 1.