

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

**BAHAY BONDS 2 SPECIAL CTA CASE NOS. 9916
PURPOSE TRUST,
administered by Land Bank of
the Philippines through its
Trust Banking Group,**

Petitioner,

Members:

- versus -

CASTAÑEDA, JR., *Chairperson,*
and
BACORRO-VILLENA, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

MAY 24 2021

[Signature]

10:30 a.m.

X ----- X

RESOLUTION

CASTAÑEDA, JR., J.:

Submitted before this Court is petitioner's **Motion for Reconsideration (Re: Decision promulgated on 09 November 2020)**, filed on November 26, 2020, without respondent's comment, as per Records Verification dated February 8, 2021.

On November 9, 2020, the Court promulgated a Decision denying petitioner's claim for refund of its erroneous or illegally collected final withholding tax (FWT) on the interest income of its asset-backed securities for failing to sufficiently prove its entitlement thereto, the dispositive portion of which reads as follows:

"**WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is **DENIED** for lack of merit. *[Signature]*"

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SO ORDERED."

Before discussing the merits of petitioner's arguments in its Motion for Reconsideration, the Court shall first proceed to determine whether the said Motion was filed within the reglementary period provided in Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA),¹ *to wit*:

"SECTION 1. *Who may and when to file motion.* – Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court. He **shall file a motion for reconsideration or new trial within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question." (*Emphasis supplied*)

In the present case, petitioner filed the present Motion on November 26, 2020 claiming that it only received the Decision promulgated on November 11, 2020.² However, perusal of the records reveal that the said Decision was received by petitioner though Mr. Jayson Bonite on 11:15 a.m. of November 10, 2020, as evidenced by petitioner's receiving stamp.³ As such, counting fifteen (15) days from the date of receipt of the assailed Decision, petitioner has until November 25, 2020, within which to file its motion for reconsideration. Accordingly, the filing of the present Motion for Reconsideration was a day late and made out of time.

In the case of *Barrio Fiesta Restaurant, Liberty Ilagan, Sunshine Ongpauco-Ikeda and Marico Cristobal v. Helen C. Beronia*,⁴ the Supreme Court held that the fifteen-day reglementary period for filing a motion for reconsideration is non-extendible. In the said case, the High Court held that petitioners' failure to timely file a motion for reconsideration foreclosed any right which they may have had under the rules not only to seek reconsideration of the decision, but more importantly, the failure foreclosed their right to assail the said decision before the Supreme Court.

Moreover, in the case of *Roberto Y. Ponciano, Jr. v. Laguna Lake Development Authority, et al.*,⁵ the Supreme Court affirmed the decision of the Court of Appeals when it denied the motion for reconsideration that was filed one (1) day beyond the reglementary *per*

¹ A.M. No. 05-11-07-CTA, November 22, 2005.

² Paragraph 1 of the Motion for Reconsideration.

³ See *Notice of Decision*, Docket, p. 442.

⁴ G.R. No. 206690, July 11, 2016.

⁵ G.R. No. 174536, October 29, 2008.

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period for doing so. The High Court further held that the 15-day reglementary period for filing a motion for reconsideration under Section 1, Rule 52 of the Rules of Court,⁶ is non-extendible. Provisions of the Rules of Court prescribing the time within which certain acts must be done or certain proceedings taken, are considered absolutely indispensable to the prevention of needless delays and to the orderly and speedy discharge of judicial businesses. Strict compliance with such rules is mandatory and imperative.

To emphasize, 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.⁷

In view of the foregoing, the Court is constrained to deny the present Motion for Reconsideration. Accordingly, the Court finds it unnecessary to belabor and discuss the arguments raised therein by petitioner.

WHEREFORE, petitioner's Motion for Reconsideration (Re: Decision promulgated on 09 November 2020) is **DENIED** for being filed out of time.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

I Concur:


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

⁶ "SECTION 1. *Period for filing*.— A party may file a motion for reconsideration of a judgment or final resolution within fifteen (15) days from notice thereof, with proof of service on the adverse party."

⁷ *Building Care Corporation/Leopard Security & Investigation Agency and/or Ruperto Protacio v. Myrna Macaraeg*, G.R. No. 198357, December 10, 2012.