REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

SORSOGON II ELECTRIC COOPERATIVE (SORECO II), Petitioner,	**CTA EB NO. 1966** (CTA Case No. 9377)
	Present:
- versus -	**DEL ROSARIO, *P.J.*,** **CASTAÑEDA, JR.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
THE BUREAU OF INTERNAL REVENUE (BIR), rep. by the Hon. Commissioner and the Revenue District Officer of Revenue District Office No. 68 (Sorsogon), Respondent.	**Promulgated:** SEP 29 2020 3:53 p.m.

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RESOLUTION

BACORRO-VILLENA, J.:

Before the Court is a Motion for Reconsideration[1] (**MR**) filed by petitioner Sorsogon II Electric Cooperative **(petitioner/SORECO II).** The motion seeks the reversal of this Court *En Banc*'s Decision dated 22 November 2019.[2] The dispositive portion of which reads:

> ...
>
> **WHEREFORE,** the foregoing considered, petitioner Sorsogon Electric Cooperative II's (SORECO II's) Petition for Review filed on 03 October 2018, assailing the Third Division's Order dated 17 April 2018 and Resolution dated 31 August 2018 in *Sorsogon Electric Cooperative II (SORECO II) v. The Bureau of*

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[1] Filed on 03 January 2020, *Rollo*, pp. 347-353.
[2] Rollo, pp. 317-335.

> *Internal Revenue*, CTA Case No. 9377, is **DISMISSED** for lack of merit.
>
> ...

Essentially, petitioner presents no new arguments in the instant motion. Rather, it prays for the Court to set aside the strict application of procedural rules for its own benefit (which it claims would be in the interest of substantial justice).

We resolve.

As can be recalled, the Special Third Division (**the Division**) originally dismissed petitioner's Petition for Review, filed on 30 June 2016, upon respondent's motion during the pre-trial conference dated 17 April 2018, wherein petitioner and its counsel failed to appear. The Division ordered[3]:

> ...
>
> Records show that the Petition for Review was filed as early as of June 30, 2016, and petitioner has requested for several postponements. To date, the parties have failed to stipulate on facts and issues of the case.
>
> As prayed for by respondent and finding the reason alleged by petitioner in the Motion to Reset unmeritorious, this case is hereby **DISMISSED**.
>
> ...

Likewise, the Court *En Banc* denied petitioner's Petition for Review, filed on 03 October 2018, pursuant to Rule 17 of the Rules of Court[4], to wit:

> ...
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> **Section 3**. *Dismissal due to fault of plaintiff.* — **If, for no justifiable cause,** the plaintiff fails to appear on the date of the presentation of his evidence in chief on the complaint, or to prosecute his action for an unreasonable length of time, or **to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court's own motion,** without prejudice to the right of the defendant to prosecute his counterclaim in the same or in a separate action. **This dismissal shall have the effect of an**

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3 Order dated 17 April 2018, Division Docket, p. 435.

4 Rules of Court, Rule 17, Section 3; emphasis supplied.

> **adjudication upon the merits, unless otherwise declared by the court.**
>
> . . .

After a careful review of the case records, the Court *En Banc* still finds no cogent reason to reverse our previous Decision. Equally, We find the relaxation of procedural rules in the present case, unwarranted. The records show that the Division had given ample opportunity for petitioner to present its case when it could have immediately dismissed the same at any time given petitioner's repeated absences and postponements, to wit:

> . . .
>
> ...The records reveal that petitioner's representative and counsel were absent during the dates set for the presentation of its evidence on 06 September 2016, 11 October 2016 and 06 December 2016 despite due notice from the Court. During a hearing on a motion set on 14 November 2016, the Third Division had even admonished petitioner for failing to produce the documents on which it based claims of irreparable injury and urgency. At the time, petitioner pled that it be allowed to present its documentary evidence on another date and for Atty. Laguna to present another witness. Despite getting the Court's nod on both requests, petitioner still failed to appear on the next scheduled hearings of 06 December 2016 and on 17 January 2017. Atty. Laguna was also late during the said hearing, prompting the Third Division to resolve the matter before it prior to his arrival. In yet another occasion, petitioner's Urgent Motion for TRO/Suspension Order was also denied primarily due to its failure to timely produce evidence in support of its motion.
>
> The records further show that petitioner likewise failed to attend the Commissioner's Hearings set for the marking of its evidence on 30 March 2017, 19 September 2017 and 16 November 2017, despite having been previously notified.
>
> With the above evident show of disinterest or laxity in promptly and diligently pursuing its case, petitioner could no longer be allowed any leniency. Not even finger-pointing to respondent or to this Court will cure its shortcomings and avoid the inevitable dismissal of its case.[5]
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> . . .

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[5] *Rollo*, pp. 331-332; citations omitted.

In addition to these events, petitioner accumulated several more postponements and absences eventually leading to its case's dismissal. All said occurrences have been discussed in detail in the assailed Decision and the Court *En Banc* no longer sees the need to recount the same. We find, therefore, that the Division was accommodating enough to have allowed the case to go on as long as it did. Yet, despite the Division's lenient application of the rules, petitioner continued to taunt it with its multiple delays and utter disregard of procedure.

We again quote the doctrine laid down in *Magsino v. De Ocampo, et al.*[6], wherein the Supreme Court held:

> . . .
> Procedural rules are tools designed to facilitate the adjudication of cases. Courts and litigants alike are thus enjoined to abide strictly by the rules. And while the Court, in some instances, allows a relaxation in the application of the rules, this, we stress, was never intended to forge a bastion for erring litigants to violate the rules with impunity. The liberality in the interpretation and application of the rules applies only in proper cases and under justifiable causes and circumstances. While it is true that litigation is not a game of technicalities, it is equally true that every case must be prosecuted in accordance with the prescribed procedure to insure an orderly and speedy administration of justice.
>
> Like all rules, procedural rules should be followed except only when, for the most persuasive of reasons, they may be relaxed to relieve a litigant of an injustice not commensurate with the degree of his thoughtlessness in not complying with the prescribed procedure.
> . . .

In line with this principle, the Court deems the denial of petitioner's petition to be commensurate to its actions and finds the relaxation of the procedural rules unjustified in the case at bar.

WHEREFORE, the foregoing considered, petitioner's Motion for Reconsideration filed on 03 January 2020 is **DENIED**. Accordingly, the Decision dated 22 November 2019 is hereby **AFFIRMED.**

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6 G.R. No. 166944, 18 August 2014 citing *Social Security System v. Chaves*, G.R. No. 151259, 13 October 2004; *Bolos v. Bolos*, G.R. No.186400, 20 October 2010; *Iloilo La Filipina Uygongco Corporation v. Court of Appeals*, G.R. No. 170244, 28 November 2007; and, *Mediserv, Inc. v. Court of Appeals*, G.R. No. 161368, 05 April 2010.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

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
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice