

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

EN BANC

COMMISSIONER OF INTERNAL REVENUE, **CTA EB NO. 2513**
(CTA Case No. 9753)

Petitioner,

Present:

-versus-

**DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, JJ.**

JOHNNY M. KING, JR.,
Respondent.

Promulgated:

AUG 02 2023

2:50pm

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R E S O L U T I O N

For this Court's resolution is petitioner's *Motion for Reconsideration* filed on February 7, 2023 without respondent's comment,¹ seeking the reversal of the Court *En Banc*'s Resolution dated January 27, 2023, dismissing his Petition for Review for failure to submit Proof of Service of the Petition for Review to respondent pursuant to the Court's Resolution dated August 1, 2022.

Petitioner pleads for leniency and cites various jurisprudence where the Supreme Court supposedly downplayed the technical rules of procedure in order to afford party litigants the amplest opportunity to properly ventilate the substantive merits of their cases in court.

In compliance with the directive of the Court, petitioner attached as Annex "A" a photocopy of the official receipt of LBC Express, Inc. showing the name of the consignee as "Atty. Roger Terence P. Camua," to show that service of the Petition

¹ Records Verification dated May 4, 2023. *omv*

for Review to respondent's counsel was done via a licensed courier.

RULING OF THE COURT

We deny petitioner's motion.

To recall, the Court in a Resolution dated August 1, 2022,² ordered petitioner to furnish respondent a copy of the Petition for Review it filed with the Court *En Banc* within five (5) days from notice.

In a Resolution dated January 27, 2023,³ the Court dismissed the Petition for Review for petitioner's failure to submit the proof of service within the period prescribed by the Court.

On February 7, 2023, petitioner filed the instant Motion for Reconsideration seeking for leniency as its counsel may have overlooked the Court's Resolution dated August 1, 2022, hence, was not able to submit the proof of service within the prescribed period.

This Court finds that the inordinate length of time for petitioner to submit the proof of service, is unreasonable and does not justify the reconsideration of the Court's Resolution dismissing its Petition for Review. It is worthy to point out that petitioner received the Resolution dated August 1, 2022 on August 3, 2022 and it was only after the dismissal of its case on January 27, 2023 that petitioner furnished a copy of the Petition for Review upon respondent via an accredited courier as evidenced by the official receipt issued by LBC Express dated January 30, 2023. This unreasonable delay in complying with the order of the Court manifests petitioner's disregard of the constitutional mandate for the speedy disposition of cases and hampered the administration of justice.

As regards petitioner's argument that technicalities take the backseat in the interest of justice, the Supreme Court's

² *EB* Docket, pp. 57-59.

³ *EB* Docket, pp. 62-65. 

RESOLUTION

CTA EB No. 2513

Page 3 of 4

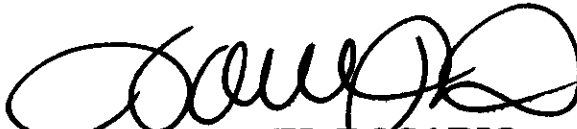
ruling in the case of *Juanito Magsino vs. Elena de Ocampo and Ramon Guico*,⁴ is instructive, and we quote:

“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 cause 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.”

WHEREFORE, premises considered, petitioner’s *Motion for Reconsideration* filed on February 7, 2023 is **DENIED** for lack of merit.

Accordingly, the Petition for Review filed with the Court *En Banc* on July 29, 2021 is hereby **DISMISSED** with finality.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice

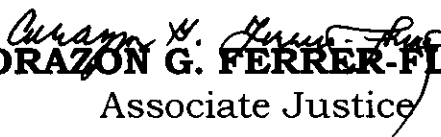
⁴ G.R. No. 166944, August 18, 2014.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(On Leave)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Leave)
MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice