

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SPECIAL SECOND DIVISION

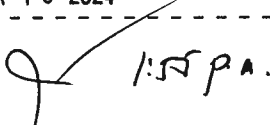
NATIONAL FOOD CTA AC No. 244
AUTHORITY, Represented
by CARLITO G. CO, Regional
Director of NFA-National
Capital Region (NFA-NCR),
Petitioner, Members:

- versus -

BACORRO-VILLENA, Acting Chairperson,
and
CUI-DAVID, Jr.

PROVINCIAL GOVERNMENT
OF BATANES, PROVINCIAL
ASSESSOR AND
PROVINCIAL TREASURER,
BASCO, BATANES,
Respondents.

Promulgated:

X ----- APR 15 2024 ----- X
 1:55 P.M.

RESOLUTION

BACORRO-VILLENA, J.

For the Court’s resolution is petitioner’s “Motion for Reconsideration (Of the Decision dated 2 August 2023)” (MR) filed on 31 August 2023, without comment/opposition from respondents.¹ The MR assails the Court’s Decision² dated 02 August 2023 (**assailed Decision**). The dispositive portion of the assailed Decision reads:

...

WHEREFORE, the foregoing considered, the Petition for Review filed by petitioner National Food Authority on 29 October 2020 is hereby **DENIED** for lack of merit. Accordingly, the assailed Orders dated 18 November 2019 and 28 September 2020 rendered by 

¹ Per Records Verification dated 03 January 2024; Division Docket, p. 204.
² Id., pp. 170-191.

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the Regional Trial Court of Basco, Batanes, Branch 13, in Special Civil Case No. 06, entitled *National Food Authority Represented by its Regional Director, Carlito G. Co v. Provincial Government of Batanes, Provincial Assessor and Provincial Treasurer of Basco, Batanes* are **AFFIRMED**.

SO ORDERED.

...

We resolve.

A review of petitioner's MR reveals that it contains a recycled set of previous arguments which the Court has already resolved and considered. Even if We are to proceed with a re-examination of petitioner's arguments, the same will be a futile exercise as its action (before the lower court) is clearly time-barred.

To recall, one the causes for the denial of petitioner's Petition for Review³ is that its Petition for Prohibition before the Regional Trial Court (RTC), Branch 13 of Basco, Batanes was belatedly filed. In the assailed Decision, We thus ruled:

...

Based on the foregoing judicial pronouncements, petitioner availed of the proper remedy when it filed a Petition for Prohibition under Rule 65 of the ROC, as amended, before the RTC.

THE PETITION WAS FILED OUT OF TIME.

Section 4 of Rule 65 of the ROC, as amended, provides:

...

SEC. 4. *When and where petition to be filed.* — The petition shall be filed not later than sixty (60) days from notice of judgment, order or resolution. In case a motion for reconsideration or new trial is timely filed, whether such motion is required or not, the sixty (60) day period shall be counted from notice of the denial of said motion.

The petition shall be filed in the Supreme Court or, if it relates to the acts or omissions of a lower court or of a corporation, board, officer or person, in the Regional Trial

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Court exercising jurisdiction over the territorial area as defined by the Supreme Court. It may also be filed in the Court of Appeals whether or not the same is in aid of its appellate jurisdiction, or in the Sandiganbayan if it is in aid of its appellate jurisdiction. If it involves the acts or omissions of a quasi-judicial agency, unless otherwise provided by law or these rules, the petition shall be filed in and cognizable only by the Court of Appeals.

No extension of time to file the petition shall be granted except for compelling reason and in no case exceeding fifteen (15) days.

...

In the present case, it is undisputed that petitioner, through its Batanes Provincial Office, received the Notice on 05 March 2019. Petitioner should have then filed its Petition for Prohibition not later than 04 May 2019, i.e., within 60 days from 05 March 2019. However, petitioner filed the Petition for Prohibition before the court *a quo* only on 03 June 2019, way beyond the mandated 60-day reglementary period to do so.

Petitioner invokes further (but without admission of its belated filing) that the instant case involves issues of transcendental importance which would justify this Court to adopt a liberal interpretation to serve the ends of justice.

We do not share petitioner's view.

In *Lilia Sanchez v. Court of Appeals, et al.*, the Supreme Court listed the following conditions to consider in suspending the rules of procedure:

...

Aside from matters of life, liberty, honor or property which would warrant the suspension of the Rules of the most mandatory character and an examination and review by the appellate court of the lower court's findings of fact, the other elements that should be considered are the following: (a) **the existence of special or compelling circumstances**, (b) the merits of the case, (c) **a cause not entirely attributable to the fault or negligence of the party favored by the suspension of the rules**, (d) a lack of any showing that the review sought is merely frivolous and dilatory, and (e) the other party will not be unjustly prejudiced thereby.

...

In *Arnold Ginete, et al. v. Hon. Court of Appeals, et al.*, the Supreme Court explained the rationale in the relaxation of the rules of procedure in case of justifiable instances, to wit:



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...

Let it be emphasized that the rules of procedure should be viewed as mere tools designed to facilitate the attainment of justice. Their strict and rigid application, which would result in technicalities **that tend to frustrate rather than promote substantial justice**, must always be eschewed. Even the Rules of Court reflect this principle. The power to suspend or even disregard rules can be so pervasive and compelling as to alter even that which this Court itself has already declared to be final, as we are now constrained to do in instant case.

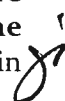
Thus, this court is not averse to suspending its own rules in the pursuit of the ends of justice. "[...] For when the operation of the Rules will lead to an injustice we have, in justifiable instances, resorted to this extraordinary remedy to prevent it. The rules have been drafted with the primary objective of enhancing fair trials and expediting justice. As a corollary, if their application and operation tend to subvert and defeat, instead of promote and enhance it, their suspension is justified. In the words of Justice Antonio P. Barredo in his concurring opinion in *Estrada v. Sto. Domingo*, "(T)his Court, through the revered and eminent Mr. Justice Abad Santos, found occasion in the case of *C. Viuda de Ordoveza v. Raymundo*, to lay down for recognition in this jurisdiction, the sound rule in the administration of justice holding that 'it is always in the power of the court (Supreme Court) to suspend its own rules or to except a particular case from its operation, whenever the purposes of justice require it ...'"

The Rules of Court were conceived and promulgated to set forth guidelines in the dispensation of justice but not to bind and chain the hand that dispenses it, for otherwise, courts will be mere slaves to or robots of technical rules, shorn of judicial discretion. That is precisely why courts, in rendering justice have always been, as they in fact ought to be, conscientiously guided by the norm that on the balance, technicalities take a backseat to substantive rights, and not the other way around. As applied to instant case, in the language of Justice Makalintal, technicalities "should give way to the realities of the situation.

...

Of equal importance is the ratiocination in the case of *Nicanor T. Santos v. Court of Appeals, et al.*, where the Supreme Court underscored the rationale behind procedural rules, to wit:

...

Procedural rules are not to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party. Adjective law is important in 

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insuring the effective enforcement of substantive rights through the orderly and speedy administration of justice. These rules are not intended to hamper litigants or complicate litigation but, indeed, to provide for a system under which suitors may be heard in the correct form and manner and at the prescribed time in a peaceful confrontation before a judge whose authority they acknowledge. The other alternative is the settlement of their conflict through the barrel of a gun.

...

In the case at bar, petitioner did not provide any justifiable reason for its failure to comply with the 60-day reglementary period. It merely contends that the receipt of the NFA-Legal Affairs Department should be its reckoning point. Unfortunately, We are unable to countenance such nonchalant stance. It bears noting that respondent treasurer sent the subject Notice to petitioner's Provincial Office in Batanes because that was the address that petitioner supplied in its tax declarations. This is in line with the *Bureau of Local Government Finance's (BLGF's) Manual on Real Property Appraisal and Assessment Operations*. Subsequent actions to be undertaken by petitioner after the receipt of the proper service of the Notice fall within the internal rules of petitioner and may not toll the running of the reglementary period. It is pertinent to note that the NFA-Legal Affairs Department received the Notice on 11 April 2019, affording petitioner with 23 days to lodge the Petition for Prohibition but it still failed to do so despite the ample time given.

Based on the foregoing, the court *a quo* correctly dismissed the petition on the ground that it was filed out of time. The Petition for Prohibition having clearly been filed out of time, the Court sees no need to delve into the case's merits as no amount of discussion thereof could change the case's outcome.⁴

...

Additionally, the repetitive nature of petitioner's arguments in its MR calls for the same to be dealt with summarily, following the Supreme Court's ruling in the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*⁵ (**Ortigas**). In the said case, the Supreme Court declared:

...

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation

⁴ Citations omitted, emphasis, italics and underscoring in the original text.

⁵ G.R. No. 109645, 04 March 1996; Emphasis supplied.

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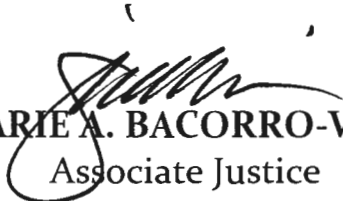
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to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; **and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity.** It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

...

WHEREFORE, the foregoing premises considered, petitioner's "Motion for Reconsideration (Of the Decision dated 2 August 2023)" filed on 31 August 2023 is hereby **DENIED** for lack of merit.

SO ORDERED.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:


LANEE S. CUI-DAVID
Associate Justice