

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

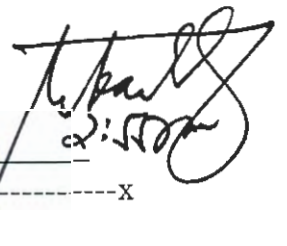
CTA EB NO. 2705
(CTA Case No. 9618)

-versus-

Present:
Del Rosario, P.J.,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, JJ.

SNOWY OWL ENERGY, INC.
Respondent.

Promulgated:
JUN 24 2024



X-----X

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is petitioner's "Motion for Reconsideration En Banc's Decision dated January 31, 2024"¹ received by the Court on February 16, 2024, with respondent's "Comment (on Petitioner's Motion for Reconsideration) filed on March 19, 2024."²

Petitioner seeks reconsideration of this Court's Decision promulgated on January 31, 2024, the dispositive portion of which reads as follows:

"WHEREFORE, premises considered, the instant Petition for Review is **DENIED** for lack of jurisdiction.

¹ Rollo, CTA EB NO. 2705, pp. 97-105.

² Ibid., pp. 108-112.

SO ORDERED.”

Petitioner maintains that the preparation of pleadings and motions involving cases of first instance falls within the responsibilities of the Bureau of Internal Revenue (BIR) handling lawyer; that the handling lawyer has no opportunity to prepare the motion requested to be admitted within the required period due to having contracted the COVID-19 virus, and being under quarantine from March 9, 2021 to March 26, 2021; that the handling lawyer had no malicious intent to subvert the rules and delay the proceedings; that the collection of taxes is a matter imbued with public interest because they are the lifeblood of the government and so should be collected without unnecessary hindrance; that there is no law, rule, regulation or provision which specifically states that when the deadline of the filing of the protest falls on a weekend, the taxpayer has until the next working day to file its protest; and that since there was failure on the part of the petitioner to validly protest and/or dispute the assessment made in the instant case, CTA Case No. 9618 should have been dismissed.

On the other hand, respondent states that there is no instance in this case that will fall under the exceptions to the principle of immutability of judgments; that there is no clerical error nor a *nunc pro tunc* entry on the Court in Division's Decision dated March 3, 2021; that there is no interpretation that can lead to a conclusion that the Court in Division's Decision is void; that there was no circumstance that transpired after the finality of the Court in Division's Decision that can render its execution unjust and inequitable; and that the filing of respondent's Protest on February 13, 2017 is in accordance with Rule 22, Section 1 of the Rules of Court, which states that "If the last day of the period, as thus computed, falls on a Saturday, a Sunday, or a legal holiday in the place where the court sits, the time shall not run until the next working day."

After consideration, the Court *En Banc* resolves to deny the "Motion for Reconsideration." The Court *En Banc* reviewed the grounds relied upon by petitioner in support of its Motion for Reconsideration but finds no cogent reason to grant the same. The Court *En Banc* notes that petitioner basically rehashed his arguments which were sufficiently passed upon and discussed by the Court in Division in its Decision and Resolution, and in the assailed *En Banc* Decision.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.³ If the movant failed to do so, the motion for reconsideration must necessarily fail.

WHEREFORE, premises considered, the "Motion for Reconsideration En Banc's Decision dated January 31, 2024" is **DENIED** for lack of merit. ✓

³ *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

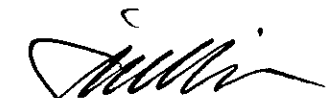
SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

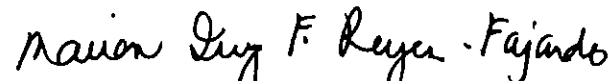
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice