

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 2646
(CTA Case No. 9341)

-versus-

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

JUAN MIGUEL M. ARROYO AND
MA. ANGELA M. ARROYO
(GOMECO METAL CORP.),
Respondents.

Promulgated:

MAR 13 2024

X-----X

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is the petitioner's "Motion for Reconsideration"¹ received by the Court on November 10, 2023, with respondents' Opposition filed by registered mail on December 15, 2023.

Petitioner seeks reconsideration of this Court's Decision, 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. 2646, pp. 288-299.

SO ORDERED.”

Petitioner claims that the Court *En Banc* erred in dismissing the Petition for Review for lack of jurisdiction. Petitioner appeals for the kind indulgence of the Court for the liberalization of the rules and to admit the Motion for Reconsideration filed before the Court in Division as well as the instant Petition for Review. Petitioner’s counsel insists that to strictly apply the reglementary period to file an appeal before the Court would cause a gross miscarriage of justice since owing to the effects of the unforeseen spread of the pandemic, there has been a drastic drop in the collection of taxes and the government is in dire need of the funds needed to curb the further spread of the virus as well as for the support and recovery of the nation’s economy. Lastly, even assuming *arguendo* that petitioner belatedly filed the Motion for Reconsideration, petitioner submits that as representative of the government in the collection and enforcement of taxes, petitioner should not be bound by the errors of its agents.

On the other hand, respondents state that the liberality in the interpretation and application of the rules can be invoked only in proper cases and under justifiable causes and circumstances. The petitioner’s unexplained and inexcusable delay in filing the Motion for Reconsideration despite the State’s vast powers and resources supporting him, does not warrant the relaxation of procedural rules.

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 his Motion for Reconsideration but finds no cogent reason to grant the same.

In the assailed *En Banc* Decision, it was stated that the petitioner’s right to appeal has already lapsed since the assailed Decision of the Court in Division has become final and executory for failure of petitioner to timely file a motion for reconsideration. Despite thereof, the Court *En Banc* proceeded to evaluate and discuss petitioner’s arguments raised before this Court anent the aforestated issue on the finality of the assailed Decision. However, the Court *En Banc* finds no valid justification to compel a modification or reversal of the assailed Decision promulgated on October 23, 2023.

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.² If the movant failed to do so, the motion for reconsideration must necessarily fail.

WHEREFORE, premises considered, the “Motion for Reconsideration” is **DENIED** for lack of merit. ✓

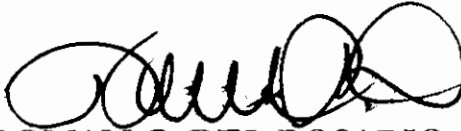
² *Teodoro M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice



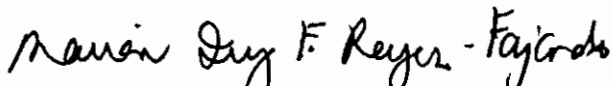
CATHERINE T. MANAHAN
Associate Justice



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