

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

CASAS + ARCHITECTS,

Petitioner,

-versus-

CTA CASE NO. 9705

Members:

UY, Chairperson,

RINGPIS-LIBAN, and

MODESTO-SAN PEDRO, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Promulgated:

Respondent.

DEC 05 2019

10:08 a.m.

X

X

RESOLUTION

For resolution is respondent's **Motion for Reconsideration (on the Resolution promulgated on 16 September 2019)** filed through registered mail on 8 October 2019, and received by this Court on 15 October 2019¹ ("Motion for Reconsideration"), with petitioner's **Comment (Re: Motion for Reconsideration dated 7 October 2019)**, filed through registered mail on 6 November 2019, and received by this Court on 13 November 2019² ("Comment").

In the Motion for Reconsideration, respondent alleges that when he filed his Formal Offer of Evidence on 7 August 2019, it was on the assumption that a comparison of his documentary exhibits had already been done at a Commissioner's Hearing scheduled for that purpose; that he only learned of the non-marking of Exhibits "R-1", "R-1-a", "R-2", "R-2-a", "R-3", "R-3-a", "R-4", "R-5", "R-5-a", "R-6", "R-7", "R-8", and "R-9" when he received this Court's Resolution dated 16 September 2019; that the failure of respondent's counsel to mark and compare his evidence is solely due to heavy pressure of work; and that respondent's counsel had no intention to delay the proceedings in this case. Respondent prays that this Court allow one (1) Commissioner's Hearing be scheduled for the purpose of marking and comparing the aforesaid Exhibits.

In the Comment, petitioner counters that the Motion for Reconsideration should be dismissed outright as it does not contain a Notice

¹ Docket, Vol. 4, pp.1648-1651.

² Docket, Vol. 4.

of Hearing; and that respondent was already given sufficient opportunity to mark and compare his documentary exhibits.

The Motion for Reconsideration lacks merit.

In a plethora of cases, the Supreme Court held that a lawyer's heavy workload is insufficient reason to justify the relaxation of procedural rules.³ After all, heavy work load is relative and often self-serving.⁴ As such, this Court cannot save respondent from a peril caused by his own negligence; that is, the failure of respondent's counsel to properly go about with his affairs with this Court.

Further, this Court does not believe respondent's contention that he only learned of the non-marking of Exhibits "R-1", "R-1-a", "R-2", "R-2-a", "R-3", "R-3-a", "R-4", "R-5", "R-5-a", "R-6", "R-7", "R-8", and "R-9" when he received the Resolution dated 16 September 2019. As borne by the records, respondent manifested during the Commissioner's Hearing held on 19 June 2018 that he has no documents to mark. Such argument seem to be respondent's afterthought after his counsels failed to prepare the documents, which he will offer as evidence in this case, for comparison during the scheduled Commissioner's Hearing.

While the Court recognizes the heavy workload of respondent's counsels, the same cannot be constantly and conveniently used as an excuse for failure to comply with court procedure. Legal technicalities are put in place for effective and efficient administration of justice. It should not be carelessly set aside since it is for the benefit of the litigants to begin with.

WHEREFORE, in light of the foregoing considerations, respondent's **Motion for Reconsideration (on the Resolution promulgated on 16 September 2019)** is **DENIED** for lack of merit.

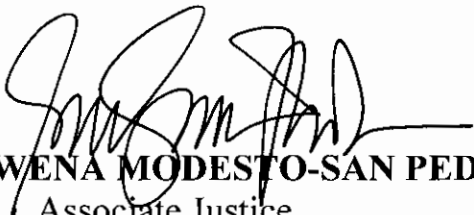
SO ORDERED.


ERLINDA P. UY
Associate Justice

³ *Cesar Naguit v. San Miguel Corporation*, G.R. No. 188839, 22 June 2015, citing *Mid-Islands Power Generation Corporation v. Court of Appeals*, G.R. No. 189191, 29 February 2012, 667 SCRA 342, 355.

⁴ *Id.*, citing *Laguna Metts Corporation v. Court of Appeals*, G.R. No. 185220, 27 July 2009.

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice