

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

BRYAN M. TORREGOSA,

CTA EB NO. 2520
Petitioner, (CTA Case No. 9703)

-versus-

**REGIONAL DIRECTOR
BUREAU OF INTERNAL REVENUE
DAVAO CITY
REVENUE REGION NO. 19,**

Respondent.

Present:

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

Promulgated:

JUL 26 2023

x

10:39 a.m.

DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court *En Banc* is a **PETITION FOR REVIEW** (“**Petition**”), filed on 25 October 2021,¹ with respondents’ **COMMENT**(**Re: Petition for Review**) (“**Comment**”), filed on 6 July 2022.²

The Parties

Petitioner **BRYAN M. TORREGOSA** is a registered taxpayer, with postal address at Rizal Avenue, Barangay San Jose, Digos City, Davao Del Sur.³

¹ Records, pp. 1-55.

² *Id.*, pp. 110-115.

³ Assailed Decision, Annex “B”, Petition, *id.*, p. 23.

Respondent is the incumbent Regional Director of the Bureau of Internal Revenue (“BIR”) Revenue Region No. 19 – Davao City. He holds office at BIR Building, Bolton Ext., Davao City. He is impleaded in his capacity as Regional Director of the BIR for the said Revenue Region, and is mandated by law to administer and enforce internal revenue laws, rules and regulations, including the assessment and collection of all internal revenue taxes, charges and fees.⁴

The Facts

The following is a summary of the facts, as duly found by the Court in Division in the Assailed Decision:⁵

On 5 October 2011, a Letter of Authority No. LOA-115-2011-00000092 (SN:eLOA201000007208) was issued by then Officer in Charge – Regional Director Glen A. Geraldino of Revenue Region 19 – Davao City authorizing the audit and examination of petitioner’s books of accounts for all internal revenue taxes covering the period from 1 January 2010 to 31 December 2010.

On 7 November 2013, respondent issued a Preliminary Assessment Notice against petitioner. In response thereto, petitioner filed with the BIR a Letter, dated 16 December 2013, contesting the findings of the BIR

On 27 February 2014, petitioner executed a Waiver of the Defense of Prescription Under the Statute of Limitations of the *National Internal Revenue Code, as amended (“NIRC”)* (“Waiver”) consenting to the extension of the tax assessment for taxable year (“TY”) 2010 until 31 October 2015.

On 10 October 2014, respondent issued the Formal Letter of Demand (“FLD”), maintaining that petitioner is liable to pay tax deficiencies, including interests and compromise penalties in the amount of Php4,763,738.84.

In response to the FLD, petitioner filed on 19 November 2014 a Letter, dated 13 November 2014, requesting for a re-investigation of the tax assessment. ✓

⁴ *Id.*, pp. 23-24.

⁵ *Id.*, pp. 24-26.

Subsequently, the BIR issued an Amended FLD, dated 16 November 2015, which assessed petitioner for deficiency taxes amounting to Php4,827,486.48.

Then, on 20 November 2015, petitioner executed another Waiver which sought to extend the prescriptive period to assess until 31 December 2016.

On 5 January 2016, petitioner filed a Letter, dated 26 December 2015, requesting for a re-investigation of the Amended FLD.

On 6 September 2017, Regional Director Nuzar N. Balatero of Revenue Region No. 19 – Davao City issued a Final Decision on Disputed Assessment (“FDDA”) finding petitioner liable for deficiency taxes in the total amount of Php8,424,919.29.

On 23 October 2017, petitioner filed a Petition for Review before the Court in Division assailing the FDDA.

On 9 September 2020, the Court in Division promulgated the Assailed Decision dismissing the Petition for Review for being filed out of time.⁶

Accordingly, on 7 December 2020, petitioner moved for the reconsideration of the Assailed Decision through a Motion for Reconsideration.⁷ The Court denied the same in the Assailed Resolution, issued on 20 May 2021.⁸

Thus, the instant Petition was filed before the Court *En Banc* on 25 October 2021.

Afterwards, this Court *En Banc* issued a Resolution, dated 16 February 2022, which dismissed the present case as petitioner failed to timely file an appeal before the Court *En Banc*.⁹

On 14 March 2022, petitioner filed, through registered mail, a Motion for Reconsideration of the Resolution, dated 16 February 2022. Petitioner alleged that the service of the Assailed Resolution before Atty. Marlo B. Guillano was improper as it was not made at the correct address of said counsel and since the Assailed Resolution was merely served upon a security ✓

⁶ *Id.*, p. 23.

⁷ *Id.*, p. 4.

⁸ Assailed Resolution, Annex “A”, Petition, *Id.*, pp. 18-21.

⁹ *Id.*, pp. 56-59.

guard who is not authorized to receive any pleadings on behalf of Atty. Guillano. Further, petitioner insisted that the service of the Assailed Resolution to Atty. Guillano did not start the running of the reglementary period within which an appeal can be filed before the Court *En Banc* considering that Atty. Guillano is a mere corroborating counsel, and it is only upon receipt by Atty. Noel L. Into, the main counsel of petitioner, of the Assailed Resolution that the period to Appeal begins to run.¹⁰ Respondent, on 2 May 2022, filed an Opposition (Re: Motion for Reconsideration of the Decision dated 15 February 2022) interposing objections to petitioner's Motion for Reconsideration.¹¹

In a Resolution, dated 29 June 2022, the Court *En Banc* reversed and set aside its Resolution, dated 16 February 2022. The Court *En Banc* then ordered respondents to file a Comment to the Petition.¹²

Thus, on 6 July 2022, respondent filed his Comment.

On 26 July 2022, this Court *En Banc* issued a Resolution submitting the case for Decision.¹³

Hence, this Decision.

The Assigned Errors¹⁴

In the Petition, petitioner raised the following issues for resolution by the Court *En Banc*:

**WHETHER OR NOT THE COURT IN
DIVISION CORRECTLY DISMISSED THE
23 OCTOBER 2017 PETITION FOR REVIEW
FOR BEING FILED OUT OF TIME;**

**WHETHER OR NOT A VOID ASSESSMENT
MAY BE ASSAILED ANYTIME;**

**IN THE ALTERNATIVE, ASSUMING *AD
CAUTELAM* THAT PETITIONER FILED A
BELATED APPEAL, WHETHER OR NOT
THE COURT IN DIVISION SHOULD** ✓

¹⁰ *Id.*, pp. 62-92.

¹¹ *Id.*, pp. 96-101.

¹² *Id.*, pp. 105-109.

¹³ *Id.*, pp. 116-119.

¹⁴ *Id.*, p. 4.

DISMISS THE CASE ON A MERE TECHNICALITY;

WHETHER OR NOT RESPONDENT'S RIGHT TO ASSESS THE DEFICIENCY TAX OF PETITIONER FOR TY 2010 HAS PRESCRIBED; and

IN THE ALTERNATIVE, ASSUMING *AD CAUTELAM* THAT PRESCRIPTION DOES NOT APPLY, WHETHER OR NOT PETITIONER IS LIABLE TO PAY TAX DEFICIENCIES FOR TY 2010

Arguments of the Parties

Petitioner presented the following arguments in the Petition:¹⁵

1. Petitioner timely filed its 23 October 2017 Petition for Review. Petitioner received two (2) copies of the FDDA. The latest copy of the FDDA was received on 19 October 2017. Thus, when the Petition for Review was filed before the Court in Division on 23 October 2017, the same was timely filed.
 - a. Two (2) original copies of the FDDA were submitted in evidence by petitioner before the Court in Division. Had the Court in Division been more circumspect in examining the evidence which petitioner offered, it would have found that the latest copy of the FDDA was received on 19 October 2017. In fact, petitioner himself testified that he received the latest copy of the FDDA on 19 October 2017, and this was not refuted by respondents. For failing to contest this factual allegation by petitioner, respondent impliedly admitted that petitioner indeed received the latest copy of the FDDA on 19 October 2017.
 - b. The Court in Division inappropriately considered only one FDDA, which was the first one received by petitioner. The Court in Division, in drafting the Assailed Decision, solely considered Exhibit "P-1", the first copy of the FDDA received by petitioner, despite the fact that Exhibit "P-13", which was the second copy of the FDDA received by petitioner, was likewise offered in evidence by petitioner. The Court in Division should have also examined and considered the aforementioned evidence before deciding the present case. ✓

¹⁵ *Id.*, pp. 5-14.

- c. The BIR willfully suppressed evidence as to the date of actual receipt of the FDDA. Had they presented the registry receipts, the Court in Division would have found that the FDDA was indeed received by petitioner only on 19 October 2017.
 - d. Respondent had the burden of proof in producing the date of receipt of the FDDA. He had the burden to present the registry receipt of the assessment notices to prove that the assessment notice had been released, mailed, and sent. The Court in Division inappropriately shifted the aforesaid burden of proof to herein petitioner.
2. Void assessments may be assailed anytime. *Section 203 of the NIRC* only accepts assessments made within three (3) years. Petitioner filed his income tax return (“ITR”) on 15 April 2011, while the assessment transpired on 16 November 2015, per Amended FLD. Between those two dates, more than three (3) years had elapsed. Thus, respondents’ assessment had already prescribed. A prescribed assessment is wholly void and may be assailed anytime.
 3. Technical rules of procedure should be relaxed in this instance.
 4. Petitioner is not liable for tax deficiencies for TY 2010.

In his Comment, respondent alleged that the Court in Division properly dismissed the Petition for Review as the same was filed out of time. Contrary to petitioner’s stance, respondent offered in evidence a registry receipt which showed that the FDDA was mailed on 6 September 2017, and the same was duly received by petitioner’s authorized representative, Nelson Bongabong, on 14 September 2017. Accordingly, petitioner only had until 14 October 2017 (*i.e.*, thirty (30) days from receipt of the FDDA) within which to file a Petition for Review before the Court in Division. However, petitioner only filed a Petition for Review before the Court in Division on 23 October 2017. Clearly, the Court in Division had no jurisdiction to entertain the Petition for Review.¹⁶

The Ruling of the Court En Banc

This Court resolves to **DENY** the **Petition** for lack of merit. 

¹⁶ *Id.*, pp. 110-113.

The Court *En Banc* has jurisdiction over the Petition.

Section 2 (a) (1), Rule 4 of the Revised Rules of the Court of Tax Appeals (“CTA”) (“RRCTA”)¹⁷ provides that the Court *En Banc* shall exercise exclusive appellate jurisdiction to review by appeal the decisions or resolutions on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over cases arising from the BIR.

In the present case, petitioner seeks to appeal the Assailed Decision, dated 9 September 2020, and Assailed Resolution, dated 20 May 2021, of the Court in Division which disposed of an appeal of a FDDA issued by the Commissioner of Internal Revenue (“CIR”). Clearly, therefore, the subject matter of the present case falls under the appellate jurisdiction of the Court *En Banc*.

What remains to be determined is if the appeal before this Court *En Banc* was timely filed. ***Section 3 (b), Rule 8 of the RRCTA*** provides that “[a] party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution.”

As duly found by the Court *En Banc* in the Resolution, dated 29 June 2022, petitioner’s main counsel, Atty. Into, received the Assailed Resolution only on 20 August 2021.¹⁸ Counting from said date, petitioner had until 4 September 2021 within which to file an appeal before the Court *En Banc*. However, in view of the Modified Enhanced Community Quarantine in the National Capital Region, which suspended the reglementary periods for the filings of petitions, appeals, complaints, motions, pleadings, and other court submissions, the Supreme Court issued Office of the Court Administrator Circulars Nos. 117-2021 and 120-2021 and Administrative Circular No. 83-2021, basically extending the submission of court pleadings until 27 October 2021. Thus, when petitioner filed the instant Petition on 25 October 2021, the same was timely filed.

Accordingly, the Court *En Banc* has jurisdiction over the instant Petition.

¹⁷ A.M. No. 05-11-07-CTA.

¹⁸ Records, pp. 105-109.

Due to petitioner's failure to timely file the Petition for Review before the Court in Division, the latter did not acquire jurisdiction over the present case.

Before the Court in Division can rule on the arguments set forth by the parties, it must first determine whether or not it has jurisdiction over the present case. As plainly stated in *Radiowealth Finance Co., Inc. v. Orande*,¹⁹ “[j]urisdiction is defined as the power and authority of a court to try, hear, and decide a case. **In order for the court to have authority to dispose of the case on the merits, it must acquire among others, jurisdiction over the subject matter, which is conferred by law.**”

The jurisdiction of CTA is conferred by *Republic Act No. (“RA”) 1125*,²⁰ *as amended by RA 9282*,²¹ which provides as follows:

“SEC. 11. Who May Appeal; Mode of Appeal; Effect of Appeal.- Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue xxx **may file an appeal with the CTA within thirty (30) days after the receipt of such decision** or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.

Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA within thirty (30) days from the receipt of the decision or ruling or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon. xxx.”

(Emphases and underscoring supplied.)

Particularly for deficiency tax assessment cases, the jurisdiction of the CTA can be cross-referenced with *Section 228 of the NIRC*, to wit:

“SEC. 228. Protesting of Assessment. - When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: Provided, however, That a preassessment notice shall not be required in the following cases: 

xxx xxx xxx

¹⁹ G.R. No. 227148, 11 January 2023.

²⁰ AN CREATING THE COURT OF TAX APPEALS.

²¹ AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

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Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.

Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.
(Emphases and underscoring supplied.)

As provided in the above cited provisions, the CTA can only acquire jurisdiction over a deficiency tax assessment case if the taxpayer timely files an appeal before the CTA within thirty (30) days from receipt of the adverse decision by the CIR or from the lapse of the one hundred eighty (180) days given to the CIR to decide on disputed tax assessment cases.

In the case at bar, the adverse decision appealable before the Court in Division is the FDDA. Petitioner alleges in the Petition that he received two (2) copies of the FDDA, the latest of such it received on 19 October 2017. Petitioner argues that since the latest copy of the FDDA was received on 19 October 2017, the Petition for Review was timely filed before the Court in Division on 23 October 2017. Petitioner further posits that the latest copy of the FDDA was offered in evidence as Exhibit "P-13", and the Court in Division erred in disregarding such proof which showed that he indeed timely filed his Petition for Review.

Petitioner's contentions are terribly misplaced.

Contrary to petitioner's insistence, there is nothing in Exhibit "P-13" which will show that said copy of the FDDA was received on 19 October 2017. Exhibit "P-13" does not contain any markings, such as handwritten proofs of receipt, showing that said copy of the FDDA was indeed received on 19 October 2017.²² Thus, petitioner's allegations have no leg upon which to stand.

²² Exhibit "P-13", Division Records, pp. 83-87.

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Basic is the rule that mere allegation is not evidence and is not equivalent to proof. An allegation is self-serving and devoid of any evidentiary weight if not corroborated by other pieces of evidence.²³ Accordingly, bare allegations without proof deserve no credence.²⁴

Petitioner's sole basis in claiming that he received the latest copy of the FDDA on 19 October 2017 is his very own testimony during cross-examination.²⁵ However, such testimony does not even work to petitioner's advantage as he struggled to support his allegation that the second FDDA was indeed received on 19 October 2017.

As duly found by the Court in Division, petitioner simply stated that he received the FDDA in two instances, the first FDDA on 22 September 2017 and the second FDDA on 19 October 2017, without adducing proof to support such claim, viz.:²⁶

"Moreover, petitioner casually stated in his judicial affidavit that he received the first FDDA on September 22, 2017 and the second FDDA on October 19, 2017. When asked by respondent's counsel, during his cross examinations, for empirical proof that he indeed received the alleged FDDAs on the said dates, other than his bare allegation, petitioner answered as follows:

'ATY. MANZANARES:

Q. Moving on Mr. Witness, on your Judicial Affidavit specifically in Question No. 4, you were asked, when did you receive the FDDA, Final Decision on Disputed Assessment, and you answered, 'I received the first FDDA on September 22, 2017 and the second FDDA on October 19, 2017'. Mr. Witness, do you have any proof of receipt of FDDA on September 22 and October 19?

MR. TORREGOSA:

A. No, sir.

ATY. MANZANARES:

Q. You have no proof of receipt of first FDDA on September 22, 2017?

MR. TORREGOSA:

A. Yes, sir.

ATY. MANZANARES:

Q. Yes? What is your answer, is it a yes or a no?

MR. TORREGOSA:

A. Yes, sir. ✓

²³ Amalia S. Menez v. Status Maritime Corporation, et al., G.R. No. 227523, 29 August 2018.

²⁴ International Finance Corp. v. Imperial Textile Mills Inc., G.R. No. 160324, 15 November 2005, 511 PHIL 591-605.

²⁵ Assailed Decision, Annex "B", Petition, *Id.*, pp. 35-37.

²⁶ *Ibid.*

ATTY. MANZANARES:

Q. You would like to assume that you have a proof of your receipt?

MR. TORREGOSA:

A. I assume we have received.

ATTY. MANZANARES:

Q. You received. And what I am asking is your proof of receipt if you have any to support your answer?

MR. TORREGOSA:

A. I received on September 22, sir and the second was on October 19, Your Honors.

JUSTICE CASTANEDA:

Did you acknowledge receipt?

MR. TORREGOSA:

A. Actually it was my Secretary.

JUSTICE CASTANEDA:

In the BIR Records, is there any acknowledgement?

ATTY. MANZANARES:

Based on record, Your Honor, the FDDA does not bear any receipt particularly September 22, 2017.”
(Emphasis, Ours)

This testimony does not in any way convince this Court *En Banc* that petitioner actually received the second copy of the FDDA on 19 October 2017. Instead, the Court *En Banc* agrees with the ruling of the Court in Division that petitioner failed to discharge his burden in proving his claimed date of receipt of the FDDA.

Tax litigation is akin to a civil suit. Hence, the party who asserts has the burden to prove his or her assertion, as explained by the Supreme Court in *Spouses Cipriano Pamplona and Bibiana Intac v. Spouses Lilia I. Cueto and Vedasto Cueto*:²⁷

“[T]he burden of proof lies in the party who asserts, not in the party who denies because the latter, by the nature of things, cannot produce any proof of the assertion denied. Equally true is the dictum that mere allegations cannot take the place of evidence. The party making an allegation in a civil case has the burden of proving the allegation by preponderance of evidence. In this connection, preponderance of evidence is the weight, credit, and value of the aggregate evidence on either side and is usually considered to be synonymous with the term ‘greater weight of evidence’ or ‘greater weight of credible evidence.’”

²⁷ G.R. No. 204735, 19 February 2018.

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Thus, it was erroneous for petitioner to claim that the burden of proving and determining the actual date of receipt of the FDDA was on respondent. Petitioner, here, is the one alleging that he received the FDDA in two (2) separate occasions: the first on 22 September 2017 and the second on 19 October 2017. Hence, as the party asserting the same, it is petitioner who has the duty to adduce evidence to support such allegations. He cannot shift such burden to respondent, especially since the success of his case (*i.e.*, that the Court in Division obtained jurisdiction over the present tax issue) is dependent on such assertion (*i.e.*, that copies of the FDDA were received on 22 September 2017 and 19 October 2017 and hence that the Petition for Review was timely filed with the Court in Division) being proven.

Coming from the testimony of petitioner himself, it was his secretary who actually acknowledged receipt of the FDDA. Accordingly, it was incumbent upon petitioner to present the testimony of such secretary to establish his claimed date of receipt of the FDDA. Petitioner cannot simply rely on his own testimony that copies of the FDDA were received on 22 September 2017 and 19 October 2017 primarily because he had no personal knowledge of the actual receipt of the copies of the FDDA.

The need for petitioner to adduce evidence that he actually received copies of the FDDA on 22 September 2017 and 19 October 2017 is all the more important considering that respondent presented positive evidence (*i.e.*, the registry receipt and testimony of a revenue officer) showing that a copy of the FDDA was actually received by an authorized representative of petitioner (*i.e.*, Mr. Bongabong) on 14 September 2017.²⁸

Between petitioner's mere allegation without corresponding proof and respondent's positive evidence as regards the actual date of receipt of the FDDA, the latter deserves more weight. Hence, this Court *En Banc*, similar to the findings of the Court in Division, finds that the FDDA was actually received by petitioner on 14 September 2017.

Counting from 14 September 2017, petitioner only had until 14 October 2017 to file a Petition for Review before the Court in Division. Thus, when petitioner filed the Petition for Review before the Court in Division on 23 October 2017, he was already nine (9) days late. Consequently, since the timely filing of an appeal before the CTA is jurisdictional, the Court in Division did not acquire jurisdiction over the present issue.

Elementary is the rule that "findings of fact by the CTA in Division are not to be disturbed without any showing of grave abuse of discretion considering that the members of the Division are in the best position to

²⁸ Assailed Decision, Annex "B", Petition, *Id.*, pp. 35-37.

analyze the documents presented by the parties.”²⁹ Accordingly, as petitioner failed to show any grave abuse of discretion on the part of the Court in Division, this Court *En Banc* has no reason to reverse or modify the factual findings of the former.

More importantly, as the Court in Division did not acquire jurisdiction over the present tax issue, the said Court cannot tackle the merits of the case. Assuming that petitioner’s argument (*i.e.*, that the present tax assessment has already prescribed) is true, the same still cannot be passed upon by the Court in Division, regardless of whether or not a void assessment can be assailed anytime, since the said Court did not acquire the authority to rule on the present case. Simply put, before a void assessment can be cancelled, the CTA must first acquire jurisdiction over a tax case through a timely filing of an appeal.

Further, as this Court *En Banc* merely exercises appellate powers over the decisions, resolutions and orders issued by the Court in Division,³⁰ it is likewise constrained from ruling on the merits of the present case since the Court in Division did not initially acquire jurisdiction over the present tax issue.

Rules of procedure cannot be simply brushed aside at the will of the parties especially in this case wherein the timeliness of an appeal is jurisdictional. The Supreme Court itself emphasized this point in ***Land Bank of the Philippines v. The Court of Appeals and Heirs of Manuel Bolanos***,³¹ to wit:

“The bare invocation of ‘the interest of substantial justice’ line is not some magic wand that will automatically compel us to suspend procedural rules. Procedural rules are not to be belittled, let alone dismissed simply because their non-observance may have resulted in prejudice to a party’s substantial rights. Utter disregard of the rules cannot be justly rationalized by harping on the policy of liberal construction.”

Following the above discussions, this Court *En Banc* deems it unnecessary to resolve the remaining issues.

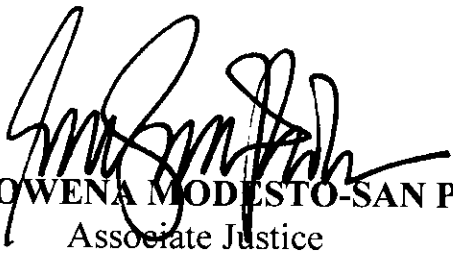
WHEREFORE, the instant Petition is hereby **DENIED** for lack of merit. Accordingly, the Assailed Decision, dated 9 September 2020, and Assailed Resolution, dated 20 May 2021, promulgated by the Court in Division are hereby **AFFIRMED**.

²⁹ Republic of the Philippines, represented by the Commissioner of Internal Revenue v. Team (Phils.) Energy Corporation (formerly Mirant (Phils.) Energy Corporation), G.R. No. 188016, 14 January 2015, *citing* Sea-Land Service, Inc. v. Court of Appeals, G.R. No. 122605, 30 April 2001.

³⁰ Section 2, Rule 4, RRCTA, A.M. No. 05-11-07-CTA.

³¹ G.R. No. 221636, 11 July 2016.

SO ORDERED.

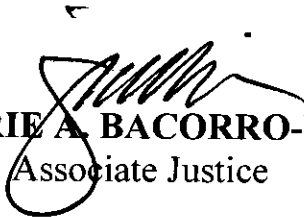

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

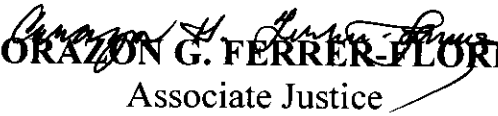

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice

C E R T I F I C A T I O N

Pursuant to *Article VIII, Section 13 of the Constitution*, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.


ROMAN G. DEL ROSARIO
Presiding Justice