

**REPUBLIC OF THE PHILIPPINES**  
**COURT OF TAX APPEALS**  
**QUEZON CITY**

*En Banc*

**COMMISSIONER OF  
INTERNAL REVENUE,**

*Petitioner,*

**CTA EB No. 1367**  
(CTA Case No. 8608)

-versus-

**TOTAL PHILIPPINES  
CORPORATION,**

*Respondent.*

Present:

DEL ROSARIO, P.J.,  
CASTAÑEDA JR.,  
UY,  
FABON-VICTORINO,  
MINDARO-GRULLA,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA, *and*  
MODESTO-SAN PEDRO, JJ.

Promulgated:

**AUG 07 2019**

x-----*[Signature]* 10:05 a.m. x

**RESOLUTION**

This resolves Petitioner's "Motion for Reconsideration (Re: Resolution promulgated on 14 November 2018)" filed on December 13, 2018, taking into consideration Respondent's "Comment/Opposition (To Petitioner's Motion for Reconsideration dated 13 December 2018)" filed on April 16, 2019.

On November 14, 2018, the Court issued a Resolution dismissing petitioner's "Petition for Relief from Judgment".

Petitioner's motion asks the Court to reconsider the dismissal on the grounds that the Petition for Relief was filed within the period allowed by the rules; the circumstances surrounding the case merit the relaxation of the rules and Petitioner should not be made to suffer the consequences of the negligence of his counsel; and that he has a meritorious defense.

In Respondent's Comment/Opposition which was filed after multiple extensions to file the same were requested and granted by the Court<sup>1</sup>,

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<sup>1</sup> Respondent's Motion for Extension of Time to File Comment filed on March 6, 2019 and April 6, 2019.

Respondent observes that Petitioner's arguments of excusable negligence have already been sufficiently and exhaustively discussed by the Court in *Our* Resolution. More importantly, the Petition for Relief from Judgment was not filed within the period allowed by the Rules because Petitioner failed to satisfy the double reglementary period provided in Rule 38, Section 3 of the Rules of Court.

Respondent further argues that Petitioner is bound by his counsel's conduct, negligence and mistake in handling the case. Procedural rules are created so that the ends of justice may be served. In view of Respondent's non-filing of a Motion for Reconsideration, the Decision dated May 25, 2017 has already become final and executory since November 18, 2017 and has been recorded in the Book of Entries of Judgments.

After considering the arguments of both parties, it is apparent to this Court that, indeed, the arguments raised by the CIR in its Motion for Reconsideration are not new. They have been previously discussed and considered in the Resolution dated November 14, 2018.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*<sup>2</sup>, the Supreme Court, noting that the arguments and positions raised in the Motion for Reconsideration therein were already raised and discussed extensively, held that a further discussion of the same issues would not serve any useful purpose.

"A close perusal of the above issues and the discussions thereof shows that they are a mere rehash of arguments and positions already raised and discussed extensively in the 246-page Resolution of December 1, 2004 penned by Justice Artemio V. Panganiban; as well as in the 125-page Dissenting Opinion of Justice Antonio T. Carpio, the 100-page Dissenting Opinion of Justice Conchita Carpio-Morales, the 29-page Separate Opinion of Justice Dante O. Tinga, and the 10-page Concurring Opinion of Justice Minita V. Chico-Nazario.

**Further discussion of these issues would not serve any useful purpose, as it would merely repeat the same justifications and reasons already taken up in the foregoing Opinions, which tackled precisely those matters and even more; any further elucidations, disquisitions and disputations would merely reiterate the same points already passed upon." (*Emphasis supplied*)**

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<sup>2</sup> G.R. No. 127882, February 1, 2005.

Considering that no new matters have been raised, Petitioner's "Motion for Reconsideration" is **DENIED** for lack of merit.

**SO ORDERED.**

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**JUANITO C. CASTAÑEDA JR.**  
Associate Justice

  
**ERLINDA P. UY**  
Associate Justice

(On Leave)  
**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

  
**CIELITO N. MINDARO-GRULLA**  
Associate Justice

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice

(Took no part)  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

(Took no part)  
**MARIA ROWENA G. MODESTO- SAN PEDRO**  
Associate Justice