

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

EN BANC

**NATIONAL POWER
CORPORATION,**

Petitioner,

CTA EB NO. 1723

(CTA AC No. 117)

Present:

-versus-

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

**PROVINCE OF DINAGAT
ISLANDS AND ERMILINDA C.
BIOL,**

Promulgated:

Respondents.

APR 17 2024

X- ----- X

R E S O L U T I O N

On January 22, 2024, this Court denied and expunged from the records of this case petitioner's *Motion for Extension to File Comment* for being a prohibited pleading. Hence, respondent's *Motion for Reconsideration (Of the Decision dated September 19, 2023)* filed on November 29, 2023 was submitted for resolution.

On February 14, 2024, petitioner posted its **Motion for Reconsideration (Re: Resolution dated January 22, 2024)** thru registered mail praying for its grant and the admission of petitioner's Comment dated January 29, 2024.

Petitioner alleges that technicalities must not prevail over substantial justice if strict observance of technical rules leads to miscarriage of justice. Petitioner contends that the denial of its motion for extension deprives petitioner of its right to be heard on respondent's motion seeking reconsideration of the Decision dated September 19, 2023.

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Section 12, Rule 15 of the Revised Rules of Court, as amended, provides:

“Section 12. *Prohibited motions.* – The following motions shall not be allowed:

xxx xxx xxx

(e) Motion for extension of time to file pleadings, affidavits or any other papers, except a motion for extension to file an answer as provided by Section 11, Rule 11; and ...”

Such provision guides the courts when a motion for extension is allowable. In *Dr. Joseph L. Malixi, et al. v. Dr. Glory V. Baltazar*,¹ the Supreme Court explains what is the use of such rules, to wit:

“Procedural rules are essential in the administration of justice. The importance of procedural rules in the adjudication of disputes has been reiterated in numerous cases. In *Santos v. Court of Appeals, et al.*:

Procedural rules are not to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party. Adjective law is important in insuring the effective enforcement of substantive rights through the orderly and speedy administration of justice. These rules are not intended to hamper litigants or complicate litigation but, indeed, to provide for a system under which suitors may be heard in the correct form and manner and at the prescribed time in a peaceful confrontation before a judge whose authority they acknowledge. The other alternative is the settlement of their conflict through the barrel of a gun.

Moreover, in *Le Soleil Int'l. Logistics Co., Inc. et al. v. Sanchez, et al.*:

Time and again, we have stressed that procedural rules do not exist for the convenience of the litigants; the rules were established primarily to provide order to, and enhance the efficiency of, our judicial system.

xxx xxx xxx

Technical rules serve a purpose. They are not made to discourage litigants from pursuing their case nor are they fabricated out of thin air. Every section in the Rules of Court and every issuance of this Court with respect to procedural rules are promulgated with the objective of a more efficient judicial system.” (*Emphasis supplied*)

¹ G.R. No. 208224, November 22, 2017.

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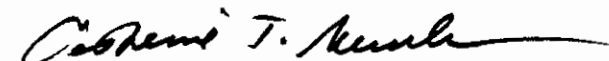
The cited Supreme Court rulings taking exceptions to this general rule are of no moment as they partake of varying factual milieu. Besides in the instant case, the Assailed Decision was in favor of petitioner, hence, it is not aggrieved. The party seeking reconsideration of the Assailed Decision is the respondent. So, if the said motion is indeed prejudicial to the interest of petitioner, it should have filed its comment on time. However, petitioner did not even provide a plausible and rational explanation for its delay.

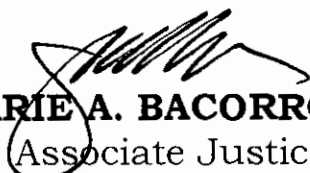
WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Resolution dated January 22, 2024)* is hereby **DENIED** for lack of merit.

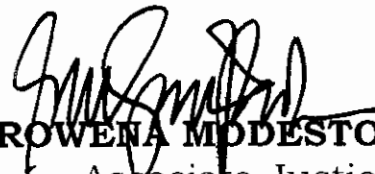
SO ORDERED.

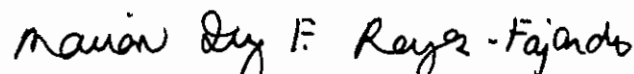

ROMAN G. DEL ROSARIO
Presiding Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice

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LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice