

COMMISSIONER OF INTERNAL REVENUE, PETITIONER, VS. COURT OF APPEALS, SMITH KLINE & FRENCH OVERSEAS CO., AND SMITH KLINE & FRENCH INTERNATIONAL CO., RESPONDENTS.

G.R. No. 110003. February 09, 2001

Ponente: QUISUMBING, J.

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QUISUMBING, J.:

For review is the resolution[1] promulgated on April 15, 1993 by the Court of Appeals in CA-G.R. SP No. 30148, denying petitioner's motion to reconsider that court's earlier resolution[2] dated March 8, 1993. Said earlier resolution had turned down petitioner's appeal from the decision[3] dated February 14, 1992 of the Court of Tax Appeals in C.T.A. Case No. 3779, for being filed beyond the extended period the CA had granted.

This case started at the Court of Tax Appeals. It involved a claim for refund of overpaid withholding taxes filed by herein respondent Smith-Kline and French Overseas Co. (SK & FO) against petitioner Commissioner of Internal Revenue. On February 14, 1992, the tax court ruled in favor of SK & FO, disposing as follows:

WHEREFORE, finding petitioners' claim for refund to be in order, respondent is hereby ordered to refund in favor of petitioners Smith-Kline & French Overseas Co., & Smith-Kline French International Co. the amount of P376,678.00 as overpaid withholding taxes for the year 1982. No costs.

SO ORDERED.[4]

Petitioner filed a motion for reconsideration, but the tax court denied it in a resolution dated January 29, 1993.[5] On February 4, 1993, petitioner filed with the Court of Appeals a motion for extension of time to file its petition for review. He requested thirty (30) days from February 4, 1993, or until March 6, 1993 to file his petition with respondent appellate court. However, on February 12, 1993, he was granted a non-extendible period of only fifteen (15) days from February 4, 1993 until February 19, 1993, to file his appeal.[6] Thus, petitioner filed a motion for extension of another five (5) days, or until February 24, 1993. Said petition was filed with the Court of Appeals on February 23, 1993. The appellate court, however, in a resolution dated March 8, 1993, denied outright the petition for review filed on February 23.[7] Petitioner moved for a reconsideration, but he was rebuffed by the Court of Appeals which promulgated a resolution on April 15, 1993, thus:

On 08 March 1993, this Court promulgated a Resolution denying outright the Petition For Review for having been filed late. (Sec. 3, Rule 6, Revised Internal Rules of the Court of Appeals.)

On 24 March 1993, Petitioner filed the instant Motion For Reconsideration of the aforesaid Resolution citing inter alia as ground therefor that the delay in filing the Petition was "a simple matter of miscalculation and mistake on the part of petitioner that his thirty (30) days extension would be granted by this Honorable Court and never entertained the idea that a shorter and non-extendible period of fifteen (15) days would instead be allowed." (p. 3, Motion For Reconsideration; p. 79, rollo.)

For movant's information, the pertinent rule is herein reproduced in full:

"Sec. 3. Petitions for Review. - Within the period to appeal, the petitioner shall file a verified petition in four (4) copies with enough copies for each of the respondents. Upon proper motion presented before the expiration of the original reglementary period, the Court may grant a non-extendible additional period of fifteen (15) days save in exceptionally meritorious cases within which to file the petition for review; Provided, however, that should there be no petition filed within the extended period, the case shall be dismissed. A petition filed after the period shall be denied due course outright. The Regional Trial Court shall be furnished a copy of the resolution to this effect.

- Contents. - The petition shall: (1) state the material dates showing that it is filed on time, and (2) set forth concisely the matters involved and the grounds for the petition specifying the errors of fact or law, or both, allegedly committed by the Regional Trial Court. The petition shall comply with the requirement for an appellant's brief.

- What should be filed. - The petition shall be accompanied by a certified true copy of the disputed decisions, judgments, or orders, of the lower courts, together with true copies of the pleadings and other material portions of the record as would support the allegations of the petition.

- Processing of Petition. - The provisions of Section 1(b) of this rule shall apply to petitions for review.

- Judicial Action. - The Court may dismiss the petition, or require the private respondent to comment on the petition, or give it due course.

(1) If the petition is not prima facie sufficient in form and substance, the Court may dismiss it outright stating the reasons therefor. If instead of a petition for review, the appellant perfects his appeal pursuant to Rule 41 of the Rules of Court, it shall nevertheless be dismissed even if the Regional Trial Court had given it due course.

(2) The Court may, without giving due course to the petition, require the private respondents to comment within ten (10) days from notice.

(3) If the petition is prima facie meritorious, the Court shall give it due course and the petitioner shall be required to deposit the cost and other legal fees within five (5) days from notice, otherwise the petition shall be dismissed.

(4) After the petitioner has paid the deposit for costs and other legal fees, the private respondent shall be required to answer the petition within ten (10) days from notice. No extension of time for filing the answer shall be granted for a period longer than fifteen (15) days. The notice shall be served on the private respondent either by personal service when he is easily accessible or otherwise by registered mail. The public respondent shall be served with a copy of the petition but need not file an answer unless so required by the Court.

(5) The Court may order the Clerk of the Regional Trial Court to elevate the original record of the case including the documentary evidence and transcript of stenographic notes to this Court within ten (10) days from notice.

(6) The answer of the respondent shall be filed in four (4) legible copies and shall be accompanied with true copies of such material portions of the record referred to therein together with other supporting papers, serving a copy thereof on the petitioner. The answer shall comply with the requirements for an appellee's brief.

(7) After the answer has been filed, the petitioner may file a reply thereto within five (5) days from receipt of the answer, after which or upon the expiration of the period without an answer or reply being filed the Court may consider the case submitted for decision, unless the Court requires the parties to submit simultaneous memoranda, or sets the case for oral argument." (Rule 6, supra.)

What is obvious need not be said. However, it may not be amiss to cite jurisprudence in support thereof that the Court of Appeals may grant an extension of only fifteen (15) days within which to file a petition for review, save

in meritorious cases. (Rosario Lacsamana., et al. vs. The Intermediate Appellate Court, et al. 143 SCRA 643.) Needless to state, the matter of whether or not the ground given is meritorious is addressed to the sound discretion of the Court. Certainly, the oft-repeated ground cited, i.e. "pressure of work on equally important cases, and for lack of material time" (p. 3, Motion for Extension of Time; p. 4, rollo) cannot qualify under the exception to the rule on meritorious cases. It was presumptuous of counsel to assume that the thirty-day extension period would be granted on the basis of the ground given. While this Court sympathizes with the petitioner's plight, still it has a solemn duty to apply the law equally without fear or favor from anyone.

WHEREFORE, premises considered, the petitioner's Motion For Reconsideration dated March 22, 1993 is hereby DENIED for lack of merit.

SO ORDERED. [8]

Hence this petition, wherein petitioner attributes the following errors to the Court of Appeals:

- RESPONDENT COURT OF APPEALS ERRED IN HOLDING THAT WHAT IS CONTROLLING UNDER THE PREMISES IN (sic) THE PREVAILING DOCTRINE LAID DOWN IN ROSARIO LACSAMANA, ET AL. VS. THE HONORABLE SECOND SPECIAL CASES DIVISION OF THE INTERMEDIATE APPELLATE COURT, ET AL NOS. L-73146-53, AUGUST 26, 1986, 143 SCRA 643 TO THE EFFECT THAT THE TIME FOR APPEALING OR FILING A MOTION FOR RECONSIDERATION IS NON-EXTENDIBLE, AND THAT THERE IS NOTHING IN SAID SEC. 3 RULE 6 OF INTERNAL RULES OF COURT OF APPEALS IN POINT AUTHORIZING AN EXTENSION OF THE PERIOD FOR THE FILING OF A PETITION FOR REVIEW BEFORE THE COURT OF APPEALS.
- RESPONDENT COURT OF APPEALS FAILED TO CONSIDER THAT PETITIONER HAS A VALID AND MERITORIOUS CASE AGAINST PRIVATE RESPONDENT.[9]

Petitioner insists that the Court of Appeals erred in inferring from the Lacsamana case that the time for appealing is non-extendible, and that it erred in declaring that nothing in the Internal Rules of the Court of Appeals authorizes the extension of the period for filing a petition for review with the appellate court. Petitioner also argues that Supreme Court Circular No. 1-91 does not expressly prohibit or allow the filing of a motion for extension of time to file a petition for review.

At the outset, we note the Court of Appeals did grant the motion for extension of time in favor of petitioner to file his petition for review. The period given, however, was only 15 rather than 30 days. It was only petitioner's second motion for extension (of 5 days) that was not favorably considered.

Secondly, we note that in the cited case of Lacsamana v. IAC (2nd Div.), we have drawn a definite rule of non-extendibility concerning the 15-day period, save in cases of exceptional merit, thus:

6) PERIOD OF EXTENSION OF TIME TO FILE PETITION FOR REVIEW.

Beginning one month after the promulgation of this Decision, an extension of only fifteen days for filing a petition for review may be granted by the Court of Appeals, save in exceptionally meritorious cases.[10]

Respondent court merely applied said ruling in Lacsamana, "without fear or favor from anyone." [11] It granted a fifteen-day extension to petitioners. But when petitioners failed to file their petition within the extended period, respondent court had reason to deny their petition outright.

Section 3 of the Revised Internal Rules of the Court of Appeals clearly provides -

Sec. 3. Petitions for Review. - Within the period to appeal, the petitioner shall file a verified petition in four (4) copies with enough copies for each of the respondents. Upon proper motion presented before the expiration of

the original reglementary period, the Court may grant a non-extendible additional period of fifteen (15) days save in exceptionally meritorious cases within which to file the petition for review; Provided, however, that should there be no petition filed within the extended period, the case shall be dismissed. A petition filed after the period shall be denied due course outright. The Regional Trial Court shall be furnished a copy of the resolution to this effect.[12] (*Italics supplied*)

Petitioner's averment that Supreme Court Circular No. 1-91 does not prohibit the filing of a motion for extension of time to file a petition for review should be taken in the light of the pronouncement by this Court in *Liboro vs. Court of Appeals*, 218 SCRA 193 (1993), thus:

Henceforth, for the guidance of the Bench and Bar, the Court further clarifies Circular No. 1-91 in relation with *Lacsamana*, as follows -

Motions for extension of time to file petition for review. - As a matter of general policy, motions for extension of time to file petition for review of final decisions of the Court of Tax Appeals or any quasi-judicial agency pursuant to Circular No. 1-91 may be granted by the Court of Appeals for a period of not more than fifteen (15) days, save in exceptionally meritorious cases where the Court of Appeals may grant a longer period.

This clarification in *Liboro* of the *Lacsamana* ruling is consistent with the Revised Internal Rules of the Court of Appeals and Supreme Court Circular No. 1-91. They all permit an extension of time for filing petitions for review with the Court of Appeals. Such extension was granted by respondent court to herein petitioner for the allowed period of fifteen days.

Petitioner's counsel may not assume that the thirty-day extension it requested would be granted. Such longer period is not the rule, but only given in exceptional cases. Reasons such as "pressure of work on equally important cases, and for lack of material time"[13] are addressed to the sound discretion of the Court of Appeals. If a case is deemed to be less than exceptionally meritorious, as in this case, it will not warrant granting the extension of 30 but only 15 days. Thus, this Court finds no basis here to fault respondent court in that regard.

While petitioner pleads that a liberal, not literal, interpretation of the rules should be our policy guidance, nevertheless procedural rules are not to be disdained as mere technicalities. They may not be ignored to suit the convenience of a party. Adjective law ensures the effective enforcement of substantive rights through the orderly and speedy administration of justice. Rules are not intended to hamper litigants or complicate litigation. But they help provide for a vital system of justice where suitors may be heard in the correct form and manner, at the prescribed time in a peaceful though adversarial confrontation before a judge whose authority litigants acknowledge.[14] Public order and our system of justice are well served by a conscientious observance of the rules of procedure, particularly by government officials and agencies.

WHEREFORE, the petition is DENIED. The resolution promulgated on April 15, 1993 of the Court of Appeals in CA-G.R. SP No. 30148 is AFFIRMED.

SO ORDERED.

Bellosillo, (Chairman), Mendoza, Buena, and De Leon, Jr., JJ., concur.

[1] Rollo, pp. 76-80.

[2] *Id.* at 74.

[3] *Id.* at 59-67.

[4] *Id.* at 66.

[5] Id. at 69-70.

[6] Id. at 72.

[7] Id. at 74.

[8] Id. at 76-80.

[9] Id. at 22-23.

[10] Id. at 79; 143 SCRA 643, 651 (1986).

[11] Id. at 79.

[12] Id. at 77.

[13] Id. at 79.

[14] Santos vs. Court of Appeals, 198 SCRA 806, 810 (1991).

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