

SECURITIES AND EXCHANGE COMMISSION, PETITIONER, VS. PICOP RESOURCES, INC., RESPONDENT.

G.R. No. 164314. September 26, 2008

Ponente: REYES, R.T., J.

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REYES, R.T., J.:

A party generally advocates the rules for his benefit, but invokes exceptions when he violates it. Karaniwang isinusulong ng isang panig ang tuntunin para sa kanyang kapakanan, ngunit humihingi ng pagtatangi kapag siya ang lumalabag nito.

The aphorism finds relevance in this petition for review on certiorari^[1] of two Resolutions^{1-a} of the Court of Appeals (CA). The first Resolution denied the motion for extension to file a petition for review, the second denied the motion for reconsideration.

The Facts

On March 26, 2002, respondent PICOP Resources, Inc. (PICOP) filed with petitioner Securities and Exchange Commission (SEC) an application for amendment of its Articles of Incorporation (AOI) extending its corporate existence for another fifty (50) years. PICOP paid the filing fee of P210.00 based on SEC Memorandum Circular No. 2, Series of 1994 (1994 Circular).^[2]

The SEC, however, informed PICOP of the appropriate filing fee of P12 Million, or 1/5 of 1% of its authorized capital stock of P6 Billion.^[3] PICOP sought clarification of the applicable filing fee and the reduction of the amount of P12 Million prescribed by the SEC.^[4] What followed were several exchanges of correspondence on the applicable filing fee for amended AOI extending the corporate term of PICOP.^[5]

Through Director Benito A. Cataran of the Company Registration and Monitoring Department, the SEC held that the P12 Million assessment^[6] is based on Republic Act (RA) No. 3531.^[7] This Act provides that in case an amendment of the AOI consists of extending the term of corporate existence, the SEC shall be entitled to collect and receive the same fees collectible under existing law for the filing of AOI.^[8]

PICOP elevated the matter to the SEC En Banc.^[9] It asked for the reduction of the filing fee from P12 Million to P210.00. The present SEC Revised Schedule of Fees^[10] (2001 Circular) does not provide varying filing fees for amended AOI depending on the purpose of the amendment to be introduced.^[11] Neither did the previous Schedule of Fees (1994 Circular) allow SEC to collect and receive the same fees for amendment of AOI as an original filing.^[12]

Under the latter Circular, the examining and filing fee for amended AOI of both stock and non-stock corporations is only P200.00.^[13]

The SEC En Banc, through Commissioner Jesus E.G. Martinez, denied PICOP's request.^[14] He justified the Commission's decision in the following tenor:

This Commission maintains the position that there is no legal basis to exempt PICOP Resources, Inc. from paying the filing fee as assessed by the CRMD.

The assessed fee is based on the pertinent provisions of R.A. 3531. Although SEC memorandum Circular No. 2, Series of 1994 and the Schedule of Revised Fees approved on 23 July 2001 do not provide for a filing fee for extensions of term, these do not limit the Securities and Exchange Commission from imposing the prevailing fees.[15]

However, the SEC En Banc reduced the filing fee to P6 Million by stating:

x x x there appears to be no basis for said fee to be computed at the revised rate of 1/5 of 1% of the authorized capital stock since the formula which was contemplated in SEC Circular Series 1986 is 1/10 of 1% of the authorized capital stock. To adapt (sic) the former would be tantamount to a violation of the requirement to properly apprise the public of substantive change.[16]

PICOP sought a reconsideration[17] of the En Banc ruling. It argued that RA No. 3531 has been repealed by the Corporation Code of 1980 and Presidential Decree 902-A.[18] Section 139[19] of the Corporation Code authorizes the SEC to collect and receive fees as authorized by law or by rules and regulation promulgated by the SEC.

Along this line, PICOP posited that SEC Memorandum Circular No. 1, Series of 1986 (1986 Circular) rules on the specific subject matter of "Filing Fees for Amended Articles of Incorporation Extending the Term of Corporate Existence." The prescribed filing fee is 1/10 of 1% of the authorized capital stock, with the qualification that it should not be less than P200.00 or more than P100,000.00. PICOP pointed out that no equivalent provision appears in any of the subsequent SEC circulars such as the 1994 and 2001 circulars. Hence, the 1986 Circular should prevail.[20]

The SEC En Banc denied once more PICOP's request to reconsider the earlier ruling and reverted to the P12 Million assessment.[21] It maintained that the provision on the maximum imposable fee under the 1986 Circular has been amended by the 1994 Circular which removed the maximum imposable fee.[22] Furthermore, the SEC En Banc explained that contentions that its 2001 Circular was not published are erroneous. There was, in fact, due publication in The Manila Standard on July 31, 2001. Accordingly, the 2001 Circular became effective on August 15, 2001. Thus, the public was properly apprised of the changes in fees.[23]

On August 12, 2002, PICOP paid under protest the amount of P11,999,790.00. This was in addition to its original payment of P210.00 to cover the SEC-prescribed filing fee.[24] Then PICOP again moved for reconsideration.[25] This was denied by SEC Chairperson Lilia R. Bautista.[26]

Dissatisfied, PICOP appealed the matter to the Office of the President (OP).[27] It raised the following issues: (1) whether or not the OP has jurisdiction to entertain the appeal; and (2) in the event that the OP has jurisdiction, how much is the filing fee for the amendment of PICOP's AOI to extend the term of its corporate existence?

OP Disposition

On September 22, 2003, the OP decided in favor of PICOP, disposing as follows:

WHEREFORE, premises considered, the instant appeal is GRANTED and the questioned SEC Order dated August 15, 2002 SET ASIDE. Accordingly, it is hereby DECLARED that the applicable filing fee for the extension of the term of corporate existence of the appellant is P100,000, pursuant to SEC Memorandum Circular No. 1, s. of 1986. Consequently, the SEC is ordered to REFUND whatever amount that the appellant was required to pay in excess.

SO ORDERED.[28]

The OP maintained that even with the issuance of Executive Order (EO) No. 192,[29] it retained its appellate jurisdiction over the SEC. EO No. 192 merely provided for the transfer of the administrative supervision of the SEC back to the Department of Finance from the OP.[30]

Under Section 38, Chapter 7, Book IV of the Administrative Code of 1987, administrative supervision does not extend to "the power to review, reverse, revise, or modify the decisions of regulatory agencies in the exercise of their regulatory or quasi-judicial functions." [31] Such is rightfully within the ambit of the presidential power of supervision and control,[32] which includes the authority to review, approve, reverse, or modify acts and decisions of subordinate officials or units.[33]

The OP added that EO No. 192 does not carry an express repeal of EO No. 60.[34] Section 2 of EO No. 60[35] specifically provides that "matters not expressly appealable to the Court of Appeals under present circulars of the Supreme Court of the Philippines are hereby declared appealable to the Office of the President." Hence, the OP retains its appellate jurisdiction in the instant case.

Having established its jurisdiction over the case, the OP disposed of the main issue, thus:

The SEC relies on that specific provision in RA 3531 which provides that where the amendment consists in extending the term of the corporate existence, the SEC shall be entitled to collect and receive for the filing of the amended articles of incorporation "the same fees collectible under existing law for the filing of articles of incorporation." The fundamental flaw in this position is that SEC is unable to point to an existing law that justifies the imposition of the fee rate of 1/5 of 1% of the authorized capital stock.

On the other hand, appellant has identified the 1986 Circular, whose specific subject matter is "Filing Fees for Amended Articles of Incorporation Extending the Term of Corporate Existence." Under this, it is explicit that the applicable fee for stock corporations is "1/10 of 1% of the authorized capital stock, but not less than Php200 nor more than Php100,000." [36]

The OP pointed out that unlike the 1994 and 2001 Circulars relied on by the SEC, the 1986 Circular specifically addresses the matter of filing fees on extension of corporate existence. Further, going by the tenet of statutory construction that a special rule cannot be repealed, amended, or altered by a subsequent general rule,[37] the OP concluded that the 1986 Circular cannot be repealed, amended, or altered by the 1994 or 2001 Circulars.[38] The fees provided by the said earlier Circular remain the applicable filing fees.

Two Motions for Reconsideration

By a first motion, the SEC sought a reconsideration. This was denied by the OP through a Resolution dated December 19, 2003. It did not find any new matter sufficiently persuasive to modify its earlier ruling.[39]

Although aware of the prohibition against a second motion for reconsideration, petitioner filed such a motion, compelled by an alleged newly-found evidence. It prayed for the OP's acceptance of SEC Circular No. 2, Series of 1990 (1990 Circular) which removed the filing fee ceilings provided for in the 1986 Circular.[40] Thus, the prescribed filing fee in cases of filing amended AOI for extending the corporate term is 1/10 of 1% of the authorized capital stock.

The SEC also enumerated the subsequent EOs and Circulars[41] which called for the increase in SEC fees and charges. The latest of these was the 2001 Circular, which now prescribes the formula of 1/5 of 1% of the authorized capital stock.

The SEC likewise appealed for the OP's consideration of the supervening event which caused the 1990 Circular to be misplaced. The Commission reorganized and streamlined its operations and functions after the effectivity of RA No. 8799 (Securities Regulation Code). As consequence, one-half of its personnel were separated.[42] The

offices of Corporate and Legal Department and Examination and Appraisers Department were abolished. These offices were in charge of implementing and enforcing circulars regarding examination and filing fees for amendment of AOI.[43]

It was this transfer of offices and personnel following the reorganization that resulted in the loss and displacement of the 1990 Circular. It was only upon diligent search that the said Circular was found.[44]

On March 19, 2004, the OP denied the SEC's second motion for reconsideration for being a prohibitory pleading.[45] It cited Section 7 of Administrative Order (AO) No. 18,[46] which provides that only one motion for reconsideration by any one party shall be allowed and entertained, save in exceptionally meritorious cases.[47]

The OP ruled that the SEC's explanation makes out a case of negligence without any showing it was excusable.[48] The OP found it self-serving and unbelievable that the Commission was unable to "unearth" the 1990 Circular for more than three (3) years. Yet, it was able to produce it in a matter of fifteen (15) days in time for its second motion for reconsideration.

Of greater curiosity to the OP was the submission to the U.P. Law Center of certified true copies of the 1990 Circular only on the same day of the filing of the second motion for reconsideration. This betrayed the SEC's own acknowledgment that such requirement was not earlier complied with. It is clear then that 1990 Circular was not effective at the time PICOP applied for the extension of its corporate term.

Unyielding, the SEC brought the matter to the CA.

CA Ruling

The SEC initially filed a motion for extension to file a petition for review under Rule 43. It requested for an additional fifteen (15) days from April 3, 2004 to file its pleading.[49]

On May 3, 2004, the CA through its first Resolution denied the motion for having been filed beyond the reglementary period.[50] The CA said:

Under Section 4, Rule 43 of the Revised Rules of Court, only one (1) motion for reconsideration is allowed. Thus, being a prohibited pleading, the filing of the second motion for reconsideration before the agency a quo did not toll the running of the period within which to file a petition for review, which expired fifteen (15) days after petitioner received a copy of the December 19, 2003 Resolution of the Office of the President.[51] (Emphasis supplied)

The SEC erroneously reckoned the period to file its petition for review from March 19, 2004 or the date of the OP's denial of its second motion for reconsideration. The filing period actually expired on January 3, 2004 or seventeen (17) days before the Commission even filed its prohibited pleading with the OP.

The SEC sought reconsideration of the CA's first Resolution.[52] This was subsequently denied via a June 30, 2004 Resolution.[53] The CA ratiocinated:

We have carefully studied subject Motion for Reconsideration in the light of the grounds assigned in support thereof vis-à-vis those interposed by the respondent in its Opposition, and We are not prepared to reverse or set aside Our resolution of dismissal.[54]

Further, the CA held:

Besides, even on the substantive aspect, We find no prima facie error committed by the Office of the President in reaching its conclusion. Indeed, the petition is patently without merit and the questions raised therein are too unsubstantial to require consideration (Sec.8, Rule 43, Rules of Court).[55]

Issues

Petitioner has resorted to the present recourse and ascribes to the CA the following errors:

I

THE HONORABLE COURT OF APPEALS ERRED IN ISSUING THE RESOLUTION DATED MAY 3, 2004 DENYING PETITIONER'S MOTION FOR EXTENSION DATED MAY 31, 2004 AND, CONSEQUENTLY, DISMISSING THE PETITION IN CA-G.R. SP NO. 83179.

II

THE HONORABLE COURT OF APPEALS ERRED IN ISSUING THE RESOLUTION DATED JUNE 30, 2004 DENYING PETITIONER'S MOTION FOR RECONSIDERATION (OF THE MAY 3, 2004 RESOLUTION).

III

THE HONORABLE COURT OF APPEALS ERRED IN FINDING NO PRIMA FACIE ERROR COMMITTED BY THE OFFICE OF THE PRESIDENT IN SETTING ASIDE PETITIONER SEC'S ORDER DATED AUGUST 15, 2002 (DENYING RESPONDENT'S REQUEST FOR RECONSIDERATION OF THE SEC ORDER ASSESSING IT P12,000,000.00 AS FILING FEE FOR THE AMENDMENT OF ITS ARTICLES OF INCORPORATION EXTENDING ITS CORPORATE LIFE). (Underscoring supplied)[56]

Our Ruling

The appellate court committed no reversible error, much less grave abuse of discretion, in issuing the questioned resolutions. Section 4 of Rule 43 of the Revised Rules of Court[57] clearly states that an appeal shall be taken within fifteen (15) days from the denial of petitioner's motion for reconsideration.[58] The same section also provides that only one motion for reconsideration shall be allowed. It is unmistakably clear that the appeal period must be reckoned from the date of the denial of the first and only motion for reconsideration allowed by the rules. Petitioner's fatal mistake was to assume otherwise.

In appeals to the OP, Section 7 of AO No. 18 similarly proscribes filing more than one motion for reconsideration. It states:

Decisions/resolutions/orders of the Office of the President shall, except as otherwise provided for by special laws, become final after the lapse of fifteen (15) days from receipt of a copy thereof by the parties, unless a motion for reconsideration thereof is filed within such period.

Only one motion for reconsideration by any one party shall be allowed and entertained, save in exceptionally meritorious cases.[59] (Emphasis supplied)

A second motion for reconsideration is a prohibited pleading. It is forbidden except for extraordinarily persuasive reasons and only upon obtaining express leave.[60]

The facts and material dates are undisputed. The SEC filed a motion for reconsideration before the OP on October 13, 2003. It was denied in a Resolution dated December 19, 2003. The Commission received a copy of the Resolution on January 8, 2004.

A second motion for reconsideration was filed by the SEC on January 23, 2004. This was also denied by the OP through a Resolution dated March 19, 2004.

The SEC elevated the matter to the CA. On April 1, 2004, it initially filed a motion for extension to file a petition for review under Rule 43. The Commission requested an extension of fifteen (15) days from April 3, 2004 until

April 18, 2004. This reckoning period is the fatal blow to the SEC appeal.

To reiterate, the SEC erroneously assumed that the appeal period is fifteen (15) days from the denial of its second motion for reconsideration or March 19, 2004. It believed that it has until April 3, 2004 within which to file a petition for review with the CA. It was mistaken.

The same issue was the focal point in *Obando v. Court of Appeals*.^[61] In *Obando*, this Court maintained the prohibitory nature of a second motion for reconsideration and its gnawing implications in the appeal process. Said the Court:

x x x [T]he Rules of Court are explicit that a second motion for reconsideration shall not be allowed. In this case, petitioners filed not only a second motion for reconsideration, but a third motion for reconsideration as well. Since the period to appeal began to run from the denial of the first motion for reconsideration, the notice of appeal which petitioners filed six months after the denial of their first motion for reconsideration was correctly denied for having been filed late. (Emphasis supplied) ^[62]

Since the second motion for reconsideration was not allowed, this Court ruled that it did not toll the running of the period to appeal. More so, would a third motion for reconsideration.

In *Dinglasan v. Court of Appeals*,^[63] this Court explained the reason why it is unwise to reckon the period of finality of judgment from the denial of the second motion for reconsideration.

To rule that finality of judgment shall be reckoned from the receipt of the resolution or order denying the second motion for reconsideration would result to an absurd situation whereby courts will be obliged to issue orders or resolutions denying what is a prohibited motion in the first place, in order that the period for the finality of judgments shall run, thereby, prolonging the disposition of cases. Moreover, such a ruling would allow a party to forestall the running of the period of finality of judgments by virtue of filing a prohibited pleading; such a situation is not only illogical but also unjust to the winning party.^[64]

The same principle is likewise applicable by analogy in the determination of the correct period to appeal. Reckoning the period from the denial of the second motion for reconsideration will result in the same absurd situation where the courts will be obliged to issue orders or resolutions denying a prohibited pleading in the first place.

The overt consequence of the introduction of a prohibited pleading was pointed out succinctly by this Court in *Land Bank of the Philippines v. Ascot Holdings and Equities, Inc.*:^[65]

It is obvious that a prohibited pleading cannot toll the running of the period to appeal since such pleading cannot be given any legal effect precisely because of its being prohibited.^[66]

Clearly, a second motion for reconsideration does not suspend the running of the period to appeal and neither does it have any legal effect.

It bears stressing, however, that the proscription of filing a second motion for reconsideration admits of exceptions. AO No. 18, Section 7 may allow more than one motion for reconsideration in "exceptionally meritorious cases." The determination of which cases fall under such an exception is within the discretion of the OP. Sadly, there is nothing in the present case that would warrant an exception.

The CA has no other option but to apply the clear provision of the law when it comes to appeal. True, procedural rules may be relaxed in the interest of substantial justice. However, it is not to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party.^[67] In *Spouses Galang v. Court of Appeals*,^[68] this Court explained:

x x x Like all rules, they are required to be followed except only when, for the most persuasive of reasons, they may be relaxed to relieve a litigant of negative consequences commensurate with the degree of his thoughtlessness in not complying with the procedure prescribed.[69]

Procedural rules are not to be belittled or dismissed simply because their non-observance may have resulted in prejudicing a party's substantive rights.[70] The bare invocation of "substantial justice" is not a magic wand that will compel the court to suspend the rules of procedure.[71] Rather, the appellate court needs to assess if the appeal is absolutely meritorious on its face. Only after such finding, can it ease the often stringent rules of procedure.[72] The circumstances obtaining in this case clearly show that such relaxation of rules is unwarranted.

As this Court has said more than enough:

Procedural rules setting the period for perfecting an appeal or filing an appellate petition are generally inviolable. It is doctrinally entrenched that appeal is not a constitutional right but a mere statutory privilege. Hence, parties who seek to avail of the privilege must comply with the statutes or rules allowing it. The requirements for perfecting an appeal within the reglementary period specified in the law must, as a rule, be strictly followed. Such requirements are considered indispensable interdictions against needless delays, and are necessary for the orderly discharge of the judicial business. For sure, the perfection of an appeal in the manner and within the period set by law is not only mandatory, but jurisdictional as well. Failure to perfect an appeal renders the judgment appealed from final and executory.[73]

But brushing aside the technicalities, were the OP and CA correct in declaring that the applicable filing fee is P100,000.00, instead of P12 million last assessed by the SEC En Banc?

We resolve the question in the affirmative. The 1986 Circular is the proper basis of the computation since it specifically provided for filing fees in cases of extension of corporate term. A proviso of the same nature is wanting in the other circulars relied on by the SEC at the time PICOP filed its request for extension.

The rule is well-entrenched in this jurisdiction that the interpretation given to a rule or regulation by those charged with its execution is entitled to the greatest weight by the courts construing such rule or regulation.[74] While this Court has consistently yielded and accorded great respect to such doctrine, it will not hesitate to set aside an executive interpretation if there is an error of law, abuse of power, lack of jurisdiction or grave abuse of discretion clearly conflicting with the letter and spirit of the law.[75]

In *Eastern Telecommunications Philippines, Inc. v. International Communication Corporation*,[76] the Court laid the guidelines in resolving disputes concerning the interpretation by an agency of its own rules and regulations, to wit: (1) Whether the delegation of power was valid; (2) Whether the regulation was within that delegation; (3) Whether it was a reasonable regulation under a due process test.[77]

In the case under review, there is an evident violation of the due process requirement. It is admitted that the SEC failed to satisfy the requirements for promulgation when it filed the required copies of the said regulation at the UP Law Center only fourteen (14) years after it was supposed to have taken effect.[78]

The SEC violated the due process clause insofar as it denied the public prior notice of the regulations that were supposed to govern them. The SEC can not wield the provisions of the 1990 Circular against PICOP and expect its outright compliance. The circular was not yet effective during the time PICOP filed its request to extend its corporate existence in 2002. In fact, it was only discovered in 2004, fifteen (15) days before the SEC filed its second motion for reconsideration.

WHEREFORE, the petition is DENIED for lack of merit.

SO ORDERED.

Ynares-Santigao, (Chairperson), Austria-Martinez, Chico-Nazario, and Nachura, JJ., concur.

[1] Treated here as petition for certiorari.

1-a Rollo, pp. 155 & 157. Dated June 30, 2004 and May 3, 2004, respectively. Penned by Associate Justice Mariano C. Del Castillo, with Associate Justices Marina L. Buzon and Hakim S. Abdulwahid, concurring.

[2] Id. at 241.

[3] Id. at 266. Through a letter dated April 9, 2002. Signed by Atty. Ferdinand B. Sales, Assistant Director of the Corporate and Partnership Division.

[4] Id. at 267. Through a letter dated April 18, 2002.

[5] Id. at 271-302.

[6] Id. at 271-272. Through a letter dated May 30, 2002.

[7] An Act to Further Amend Section Eighteen of the Corporation Law, Act Numbered One Thousand Four Hundred Fifty-Nine, as Amended.

[8] Republic Act No. 3531, Sec. 1. Section eighteen of Act Numbered One thousand four hundred and eighty-nine as amended, is hereby further amended to read as follows:

Sec. 18. x x x

x x x Provided, however, That where the amendment consists in extending the term of corporate existence the Securities and Exchange Commissioner shall be entitled to collect and receive for the filing of the amended articles of incorporation the same fees collectible under existing law for the filing of articles of incorporation.

[9] Rollo, pp. 273-277. Through a letter dated July 2, 2002.

[10] Dated August 15, 2001.

[11] Rollo, p. 241.

[12] Id.

[13] Id.

[14] Id. at 278-279. Through a letter dated July 16, 2002.

[15] Id.

[16] Id.

[17] Id. at 280-287. Through a letter dated July 24, 2002.

[18] Reorganization of the Securities and Exchange Commission with additional powers and placing the said agency under the administrative supervision of the Office of the President (1976).

[19] Corporation Code, Sec. 139 provides:

SEC. 139. Incorporation and other fees. - The Securities and Exchange Commission is hereby authorized to collect and receive fees as authorized by law or by rules and regulations promulgated by the Commission.

[20] Rollo, p. 242.

[21] Id. at 288-289. Through a letter dated August 6, 2002.

[22] Id. at 242.

[23] Id.

[24] Id. at 290-293. Accompanied by a letter dated August 12, 2002.

[25] Id. at 296-299. Through a letter dated August 14, 2002.

[26] Id. at 300-301. Through a letter dated August 15, 2002.

[27] Id. at 242.

[28] Id. at 244.

[29] Transferring the Securities and Exchange Commission from the Office of the President to the Department of Finance (2000).

[30] Rollo, p. 243.

[31] Id.

[32] Constitution (1987), Art. VII, Sec. 17.

[33] Administrative Code (1987), Book IV, Chap. 7, Sec. 38.

[34] Transferring the Securities and Exchange Commission from the Department of Finance to the Office of the President (1999).

[35] Executive Order No. 60, Sec. 2 provides:

SECTION 2. The Office of the President, consistent with the provisions of Presidential Decree No. 902-A and as may be authorized under Section 38, Chapter 7, Title III, Book IV of the Administrative Code, shall assume all oversight and other functions, administrative and otherwise, over the SEC. Therefore, matters not expressly appealable to the Court of Appeals under present circulars of the Supreme Court of the Philippines are hereby declared appealable to the Office of the President.

[36] Rollo, p. 244

[37] Id.

[38] Id.

[39] Id. at 246-247.

[40] Id. at 360-372.

[41] (1) Executive Order No. 159, Directing All Departments, Bureaus, Offices, Units and Agencies of the national Government, Including Government-Owned or Controlled Corporations, to Revise Their Fees and Charges at Just and Reasonable Rates Sufficient to Recover at Least the Full Cost of Services Rendered (1994).

(2) SEC Memorandum Circular No. 2, Series of 1994, New Fees and Charges (2004).

(3) Executive Order No. 197, Directing All Departments, Bureaus, Commissions, Agencies, Offices and Instrumentalities of the National Government, Including Government-Owned and Controlled Corporations, to

Increase Their Rates of Fees and Charges by Not Less Than 20 Percent (2000).

(4) DOF-DBM Joint Circular No. 2000-4, Revised Rates of Fees and Charges (2001).

[42] Rollo, p. 248.

[43] Id. at 366.

[44] Id.

[45] Id. at 248-249.

[46] Administrative Order No. 18, Sec. 7 provides:

SECTION 7. Decisions/resolutions/orders of the Office of the President shall, except as otherwise provided for by special laws, become final after the lapse of fifteen (15) days from receipt of a copy thereof by the parties, unless a motion for reconsideration thereof is filed within such period.

Only one motion for reconsideration by any one party shall be allowed and entertained, save in exceptionally meritorious cases.

[47] Rollo, p. 248.

[48] Id. at 249.

[49] Id. at 12-16.

[50] Id. at 157.

[51] Id.

[52] Id. at 229-240.

[53] Id. at 155.

[54] Id.

[55] Id.

[56] Id. at 126.

[57] Rule 43, Sec. 3 provides:

Sec.4. Period of appeal. - The appeal shall be taken within fifteen (15) days from notice of the award, judgment, final order or resolution, or from the date of its last publication, if the publication is required by law for its effectivity, or of the denial of petitioner's motion for new trial or reconsideration duly filed in accordance with the governing law of the court or agency a quo. Only one (1) motion for reconsideration shall be allowed. x x x

[58] Id.

[59] Administrative Order No. 18, Prescribing Rules and Regulations Governing Appeals to the Office of the President of the Philippines (1987).

[60] Ortigas and Company Limited Partnership v. Judge Velasco, 324 Phil. 483 (1996).

[61] G.R. No. 139760, October 5, 2001, 366 SCRA 673.

[62] Obando v. Court of Appeals, id. at 677.

- [63] G.R. No. 145420, September 19, 2006, 502 SCRA 253.
- [64] *Dinglasan v. Court of Appeals*, id. at 265.
- [65] G.R. No. 175163, October 19, 2007, 537 SCRA 396.
- [66] *Land Bank of the Philippines v. Ascot Holdings and Equities, Inc.*, id. at 405.
- [67] *Santos v. Court of Appeals*, G.R. No. 92862, July 4, 1991, 198 SCRA 806.
- [68] *Spouses Galang v. Court of Appeals*, G.R. No. 76221, July 29, 1991, 199 SCRA 683.
- [69] Id. at 689.
- [70] Id.
- [71] *Land Bank of the Philippines v. Ascott Holdings and Equities, Inc.*, supra note 65.
- [72] *Cuevas v. Bais Steel Corporation*, G.R. No. 142689, October 17, 2002, 391 SCRA 192.
- [73] *Land Bank of the Philippines v. Ascott Holdings and Equities, Inc.*, supra note 65, at 405.
- [74] *Republic v. Sandiganbayan*, 355 Phil. 181 (1998).
- [75] *Melendres, Jr. v. Commission on Elections*, 377 Phil. 275 (1999).
- [76] G.R. No. 135992, January 31, 2006, 481 SCRA 163.
- [77] *Eastern Telecommunications Philippines, Inc. v. International Communication Corporation*, id. at 168.
- [78] Administrative Code (1987), Book VII, Chapter 2, Secs. 3 & 4 provide:

SEC. 3. Filing. - (1) Every agency shall file with the University of the Philippines Law Center three (3) certified copies of every rule adopted by it. Rules in force on the date of effectivity of this Code which are not filed within three (3) months from that date shall not thereafter be the basis of any sanction against any party or persons.

x x x x

SEC. 4. Effectivity. - In addition to other rule-making requirements provided by law not inconsistent with this Book, each rule shall become effective fifteen (15) days from the date of filing as above provided unless a different date is fixed by law, or specified in the rule in cases of imminent danger to public health, safety and welfare, the existence of which must be expressed in a statement accompanying the rule. The agency shall take appropriate measures to make emergency rules known to persons who may be affected by them

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