

ANTONIO G. AMBROSIO, PETITIONER, VS. INTERMEDIATE APPELLATE COURT AND COMMISSIONER OF INTERNAL REVENUE, RESPONDENTS.*G.R. No. 75663. January 17, 1990*

Ponente: NARVASA, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-75663/>**NARVASA, J.:**

The chief issue with which the certiorari action at bar is concerned is the correctness of the act of the Court of Appeals in treating the petition for review filed with it by the Commissioner of Internal Revenue as a record on appeal, constituting sufficient compliance with the requirement of Sections 19 (b) and 20 of the Interim Rules implementing B.P. Blg. 129 in relation to Section 1 (c), Rule 109 of the Rules of Court, to the effect, briefly, that to take an appeal in a special proceeding from the Regional Trial Court to the Court of Appeals, the appellant is required to file with the former court (1) a notice of appeal, and a (2) record on appeal, within thirty (30) days from notice of the judgment or final order sought to be appealed.

In the proceedings for the probate of the will and settlement of the testate estate of the late Juliana Vda. de Gabriel in the then Court of First Instance of Manila,[1] the Commissioner of Internal Revenue presented a formal claim against the estate (Motion for Allowance of Claim and for an Order of Payment of Taxes)[2] praying for payment by the estate of P318,223.93, representing the decedent's deficiency income tax liability for the year 1978.[3] The Commissioner alleged that a demand letter and Assessment Notice No. NARD-78-I-82-00501, embodying the demand for payment, had been sent to the decedent and received in due course at the address stated in the return filed for her by the Philippine Trust Company, "c/o Philtrust Bank, Sta. Cruz, Manila;" and for failure of the taxpayer to contest the assessment within the time fixed by law therefor, the same had become final, executory and incontestable.

The Commissioner's claim was opposed by the estate, represented by Antonio G. Ambrosio, who had been appointed by the Court the estate's "Auditor-Tax Consultant." Ambrosio argued that there had been no proper service of any assessment on the deceased, the Internal Revenue Commissioner's letter of demand having been sent almost four (4) years after Mrs. Gabriel had died, and addressed not to her but the Philippine Trust Company, which was not the proper party, and the claim of the Bureau of Internal Revenue was barred by prescription.

The Probate Court[4] denied the Internal Revenue Commissioner's claim.[5]

The Commissioner timely moved to take an appeal from that denial to the Court of Appeals. On April 2, 1986 he filed with the Probate Court a notice of appeal, and with the Intermediate Appellate Court, a motion for a thirty-day extension to file a petition for review.[6] The extension sought was granted, as was also, a second, for another thirty (30) days.[7] A third extension was sought, and acting thereon, the Appellate Tribunal pointed out that the proper remedy was not a petition for review, but an ordinary appeal, and accordingly directed that the Commissioner's appeal be assigned by the Raffle Committee to any of the Civil Divisions of that Court. The Court's Resolution to this effect, promulgated on June 9, 1986,[8] reads as follows:

"Under consideration is the petitioner's motion for a third extension of time to file a petition for review.

"As stated in the first motion for extension of time, the 'petition for review' refers to an order of the respondent trial court denying petitioner's claim for deficiency income tax for 1978 against the estate of the late Juliana Diez Vda. de Gabriel in Sp. Proc. No. R-82-6994 entitled 'Testate Estate of Juliana Diez vda. de Gabriel, deceased, Philippine Trust Company, Petitioner, versus Commissioner of Internal Revenue, Claimant. Clearly, the proper remedy of the petitioner-claimant is not a petition for review of the court's order but an ordinary appeal under Section 1 (c) of Rule 109 of the Rules of Court in relation to Secs. 19 (b) and 20 of the Interim Rules of Court.

"WHEREFORE, let this case be sent to the Raffle Committee to be raffled to any of the Civil Cases Divisions of this Court."

On July 2, 1986, the Commissioner filed his petition for review.[9] The estate's representative, Antonio G. Ambrosio, filed a Motion to Dismiss Appeal on July 9, 1986.[10] He contended that since the Commissioner's remedy was an ordinary appeal, which should have been taken within thirty (30) days, and since this period had lapsed without the corresponding record on appeal required by law having been filed, the Commissioner's right to appeal had been lost.

After considering the matter, the Intermediate Appellate Court decided to give due course to the Commissioner's appeal, by Resolution dated July 29, 1986,[11] viz:

"Considering the Petition for Review filed by counsel for the petitioner on July 2, 1986, the Court RESOLVED to give due course to the appeal, and as an act of liberal interpretation, to consider the petition for review as the record on appeal itself as it states the errors upon which review is sought."

Hence, the petition at bar, filed by Ambrosio in behalf of the estate, impugning said Resolution. The petition will have to be dismissed for lack of merit. To grant it, in the light of the particular facts on record would be to place too high a value on technicality and disregard without sufficient cause the desideratum of deciding cases on their merits whenever possible.

Ambrosio's objection that the petition for review may not be considered a record on appeal because it does not contain all the orders and pleadings necessary for the evaluation and determination of the issues on appeal, is quickly exposed as without foundation by a perusal of the petition for review. For appended to the latter pleading, in chronological sequence, are copies of the claim and other pleadings, motions and orders related to the appealed final order (denying the Commissioner's claim), which are mentioned and described in said petition for review, and which are necessary for the proper understanding of the issues involved. It is in all but name a record on appeal -- stating the full names of all the parties in the caption, and including "the order or judgment from which the appeal is taken, and, in chronological order, copies of only such pleadings, petitions, motions and all interlocutory orders as are related to the appealed order or judgment and necessary for the proper understanding of the issue involved ** " -- with the added feature that it contains the arguments relied upon by the Commissioner for the reversal of the contested Order of the Probate Court.

So, too, Ambrosio's claim that he was not given an opportunity to object to the petition for review (considered as a record on appeal), which he would have had if it had been a record on appeal which was drawn up and presented before the Probate Court, cannot be sustained. He was furnished a copy of the petition, and nothing prevented him from drawing the attention of the Appellate Court to any defect therein, considered as a record on appeal.

Now, it is not disputed that the Commissioner filed his notice of appeal timely, within thirty (30) days from notice of the order denying his claim. It cannot be disputed that a Trial Court has discretion to grant extensions of the same thirty-day period for the presentation of the requisite record on appeal, just as the Court of Appeals has

discretion to concede extensions for the filing of a petition for review. Nor is there any issue raised about the propriety of the grant of extensions by the Court of Appeals to the respondent Commissioner. Except, therefore, for the Commissioner's unfortunate misapprehension of the rule for taking an appeal, of relatively recent effectivity at the time, the motion for extension could very well have been sought from the Probate Court in relation to a record on appeal, instead of from the Court of Appeals with reference to a petition for review. In any event, it is clear from all these circumstances that the estate represented by petitioner Ambrosio had suffered no real injury to its rights and interests by reason of the imperfection in the mode of taking the appeal. As already pointed out, strict adherence to technical adjective rules should never be unexceptionally required, specially in the context of facts from which substantial compliance with the rules may be reasonably inferred; a contrary precept would result in a failure to decide cases on their merits. It should be the function of Courts to afford parties-litigants the amplest opportunity for the proper and just determination of their causes, free from the constraint of technicalities.[12] In the disposition of controversies, reasonable and justifiable liberality in the application of procedural rules should be the guiding principle, where otherwise substantial justice would be jeopardized; inadequacies and errors of form should be overlooked when they would defeat rather than help in arriving at a just and fair result as to the essential merits of any case.[13] There is then no justification whatever to modify the impugned Resolution of the Intermediate Appellate Court of July 29, 1986 in AC-G.R. CV No. 09107.

WHEREFORE, the petition is DISMISSED, with costs against petitioner.

SO ORDERED.

Cruz, Gancayco, Griño-Aquino, and Medialdea, JJ., concur.

[1] Docketed as Sp. Proc. No. 123657; Rollo, pp. 89-91.

[2] SEE Rule 86, Rules of Court.

[3] Rollo, pp. 101-102.

[4] Presided over by Judge Natividad G. Adduru-Santillan.

[5] Rollo, pp. 81-83.

[6] Id., pp. 16-18.

[7] Id., p. 28.

[8] In AC-G.R. SP No. 08648, Griño-Aquino, Racela, Jr., Purisima and Imperial, JJ., rollo, p. 25.

[9] Id., pp. 65-80.

[10] Id., pp. 122-124.

[11] Promulgated by the Second (Civil Cases) Division composed of Pascual, J., Chairman, and Campos, Jr., Camilon, and Jurado, JJ., members, in AC-G.R. CV No. 09107, the new docket number assigned to the case.

[12] SEE *Del Rosario v. Harvey*, 151 SCRA 722 (1987); *Rama v. Court of Appeals*, 148 SCRA 496 (1987).

[13] *Mangali v. C.A.*, 99 SCRA 236 (1980).

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.