

Republic of the Philippines  
**CENTRAL BOARD OF ASSESSMENT APPEALS**  
M a n i l a

ATLAS CONSOLIDATED MINING AND  
DEVELOPMENT CORPORATION,  
Petitioner-Appellant,

CBAA CASE NO. V-16

- versus -

CITY ASSESSOR OF TOLEDO CITY,  
Respondent-Appellee,

- and -

LOCAL BOARD OF ASSESSMENT  
APPEALS OF THE CITY OF TOLEDO,  
Appellee.

x-----x

## **R E S O L U T I O N**

Before this Board are two (2) motions for extension of time to file a motion for reconsideration both filed by Respondent-Appellee herein: the first (1<sup>st</sup>), dated 26 February 2003, asked for extension of thirty (30) days therefrom; the second, dated 28 March 2003, asked for extension of ten (10) days therefrom.

The first motion reached this Board on 18 March 2003 and the second, on 15 April 2003.

This Board rendered the decision in the instant case on 18 November 2002. Respondent-Appellee alleged that she received a copy of said decision on 11 February 2003.

Section 3, Rule V, of the amended Rules of Procedure before the Central Board of Assessment Appeals states:

“Section 3. Petition for reconsideration. – The Central Board shall, with like jurisdiction, resolve petitions for reconsideration of its decision, resolutions or orders. An aggrieved party may file a motion for reconsideration within fifteen (15) days from the date he receives the Central Board’s decision, resolution or order sought to be reconsidered, furnished the adverse party with a copy of such motion: Provided, That only one petition for reconsideration shall be entertained.”

The same Rules of Procedure do not provide for “motions for extension of time within which to file a motion for reconsideration.” However, Section 3, Rule I, of said Rules provides:

“Section 3. Suppletory Application of the Rules of Court. – In the absence of any applicable provisions in these Rules, the pertinent provisions of the Revised Rules of Court of the Philippines may be applied in a suppletory character and effect in all proceedings before the Central Board of Assessment Appeals without strictly adhering to the technical rules of evidence.”

Section 2, Rule 40, of the 1997 Rules of Procedure governing appeals from Municipal Trial Courts to the Regional Trial Courts provides:

“Sec. 2. When to appeal. –

“x x x

“The period of appeal shall be interrupted by a timely motion for new trial or reconsideration. No motions for extension of time to file a motion for new trial or reconsideration shall be allowed.” (Underscoring supplied)

In the same manner, Section 3, Rule 41, of the 1997 Rules of Procedure governing appeals from the Regional Trial Courts state:

“Sec. 3. Period of ordinary appeal. –

“x x x

“The period of appeal shall be interrupted by a timely motion for new trial or reconsideration. No motion for extension of time to file a motion for new trial or reconsideration shall be allowed.” (Underscoring supplied)

It appears, therefore, that the aforementioned twin motions by Respondent-Appellee are prohibited pleadings.

WHEREFORE, said twin motions of Respondent-Appellee (dated 26 February 2003 and 28 March 2003) are hereby DENIED for being prohibited pleadings under the provisions of Section 2, Rule 40 and Section 3, Rule 41 of the 1997 Rules of Procedure, in relation to Section 3, Rule I of the Rules of Procedure before this Board.

SO ORDERED.

Manila, Philippines, May 22, 2003.

(Signed)  
CESAR S. GUTIERREZ  
Chairman

*(Signed)*  
ANGEL P. PALOMARES  
Member

VACANT  
Member