REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA EB CRIM. NO. 180** (CTA Crim. Case No. O-1195)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES, ANGELES, TESTON,** *and* **CENTENO-DIJAMCO,** *JJ.*
JCLN GLOBAL PROPERTIES DEVELOPMENT CORP., JAMES CHRISTOPHER L. NAPOLES, AND JO CHRISTINE L. NAPOLES, *Respondents.*	Promulgated: SEP 25 2026 11:50 am

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DECISION

ANGELES, J.:

Before the Court of Tax Appeals (CTA) *En Banc* (Court *En Banc*) is a *Verified Petition for Review*[1] posted and electronically filed on December 20,[2] and 23,[3] 2024, assailing the Resolutions dated August 20, 2024,[4] and November 18, 2024,[5] respectively, both promulgated by the Second Division of this Court (Court in Division) in CTA Crim. Case No. O-1195, entitled "*People of the Philippines v. JCLN Global Properties Development Corp., (Address: G6 Dakota Residences, Gen. Malvar St. corner Adriatico St., Malate Manila)[,] James Christopher L. Napoles, (At-Large/Address: D. Lafayette Condo Libis, Quezon City) and, Jo Christine L. Napoles, (At-Large/Address: No. 635 San Isidro St., Ayala Alabang, Muntinlupa City),*" which dismissed the

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1 *En Banc* (*EB*) Docket, pp. 1 to 21.
2 *EB* Docket, p. 1.
3 *EB* Docket, p. 367.
4 Division Docket, pp. 323 to 328; *EB* Docket, pp. 34 to 39.
5 Division Docket, pp. 352 to 355; *EB* Docket, pp. 59 to 62.

Information[6] filed against herein respondents on the ground that the criminal action had already prescribed.

THE PARTIES

Petitioner is represented by the Bureau of Internal Revenue (BIR), a government agency mandated to collect national revenue taxes, and is further represented by Commissioner of Internal Revenue (CIR) through Revenue Officers Amercia G. Ami, Marites P. Arias, Nilda T. Se, and Josephine D. Madera, all of legal age, Filipinos, and with postal address at c/o Rm. 704, BIR National Officer Building, Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City, where summons, notices, and other legal processes of this Court may be served.[7]

Respondent JCLN Global Properties Development Corp. (JCLN) is registered with the Securities and Exchange Commission on June 03, 2005, under Registration No. CS200509843. Its primary purpose is to engage in real estate development, including the buying, selling, and leasing of real estate properties. Respondent corporation is also registered with BIR Revenue District Office No. 033 under Taxpayer Identification Number 239-184-456-000. Its registered address is at 06 Dakota Residences, 555 General Malvar Street corner Adriatico Street, Malate, Manila, where it may be served with summons and other processes of this Court.[8]

Respondent responsible officers are James Christopher L. Napoles, President of respondent corporation, with residential address at 9-D La Fayette Condo, Libis, Quezon City, and Jo Christine L. Napoles, Treasurer, with residential address at 635 San Juan Isidro Street, Ayala Alabang, Muntinlupa City. They may be served with summons, notices, and other legal processes of this Court at their respective addresses.[9]

FACTS OF THE CASE

Proceedings before the Court in Division

On July 19, 2024, an *Information*[10] was filed charging accused JCLN, James Christopher L. Napoles, and Jo Christine L. Napoles, the

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[6] Division Docket, pp. 5 to 6.
[7] *EB* Docket, p. 3, par. 8.
[8] *EB* Docket, p. 3, par. 9.
[9] *EB* Docket, p. 3, par. 10.
[10] Division Docket, pp. 5 to 6.

president and treasurer, respectively, of JCLN, with violation of Section 255 of the National Internal Revenue Code (NIRC) of 1997, as amended,[11] for failure to supply correct and accurate information. The accusatory thereof reads:

> That on or about the 15th day of April 2009, in the City of Manila, Philippines and within the jurisdiction of this Honorable Court, accused **JCLN GLOBAL PROPERTIES DEVELOPMENT CORPORATION (JCLN)**, a domestic corporation duly registered with the Securities and Exchange Commission, **JAMES CHRISTOPHER L. NAPOLES** and **JO CHRISTINE L. NAPOLES**, president and treasurer of JCLN respectively, did then and there willfully, unlawfully and knowingly through fraudulent means, deliberately file a fraudulent return for taxable year 2008 having intentionally and willfully failed to supply correct and accurate information in the subject income tax return by falsely and fraudulently stating therein the amount of Php 1,537,200.00 only as its gross sales/revenues for taxable year 2008 when in truth and in fact, it earned income in the total amount of Php16,500,000.00 which was used in the acquisition of a real property registered under its name and deliberately was reported as part of its current assets in the Comparative Audited Financial Statements (CAPS), deliberately concealing the existence of the acquired property which resulted in under-declaring its true and correct income in the amount of Php16,500,000.00 and failed to pay the correct tax which constitutes more than thirty percent (30%) of its declared revenues/income as stated in the subject return thereby incurring the basic deficiency income tax in the amount of Php4,950,000.00, exclusive of interest and penalty charges, knowing full well that the information stated in the subject return is inaccurate and erroneous to the damage and prejudice of the government.
>
> CONTRARY TO LAW
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> City of Manila for Quezon City
> 01 December 2016

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[11] National Internal Revenue Code (NIRC) of 1997, as amended, Section 255 provides:

SEC. 255. *Failure to File Return, Supply Correct and Accurate Information, Pay Tax Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.* - Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax make a return, keep any record, or supply correct the accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement and subsequently withdraws the same return or statement after securing the official receiving seal or stamp of receipt of internal revenue office wherein the same was actually filed shall, upon conviction therefore, be punished by a fine of not less than Ten thousand pesos (P10,000) but not more than Twenty thousand pesos (P20,000) and suffer imprisonment of not less than one (1) year but not more than three (3) years.

The *Information*[12] was accompanied by the following documents:

(1) Resolution dated December 01, 2016,[13] recommending that accused JCLN, James Christopher L. Napoles, and Jo Christine L. Napoles be charged with ***(i)*** four (4) counts of violation of Section 254[14] (attempt to evade or defeat tax), and ***(ii)*** four (4) counts of violation of Section 255[15] (failure to supply correct and accurate information) of the NIRC of 1997, as amended;

(2) Investigation Data Form dated September 17, 2015;[16]

(3) Referral Letter dated September 16, 2015,[17] signed by Commissioner Kim S. Jacinto-Henares; and

(4) *Joint Complaint-Affidavit* of Marites P. Arias, Amercia G. Ami, Nilda T. Se, and Josephine D. Madera dated September 17, 2025,[18] and filed with the Department of Justice (DOJ) on even date, together with its attachments.[19]

On August 20, 2024, the Court in Division issued a Resolution[20] dismissing the case for lack of probable cause to issue a warrant of arrest, having found that the offense charged had already been prescribed. The dispositive portion of the said Resolution reads:

> **WHEREFORE**, the Court finds no probable cause to issue a warrant of arrest, on the ground of prescription. Accordingly, this case is **DISMISSED**.
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> **SO ORDERED**.[21] (Emphases in the original)

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[12] Division Docket, pp. 5 to 6.
[13] Division Docket, pp. 7 to 17.
[14] NIRC of 1997, as amended, Section 254 provides:

> SEC. 254. *Attempt to Evade or Defeat Tax.* - Any person who willfully attempts in any manner to evade or defeat any tax imposed under this Code or the payment thereof shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine not less than Five hundred thousand pesos (P500,000) but not more than Ten million pesos (P10,000,000) and suffer imprisonment of not less than six (6) years but not more than Ten (10) years:[214] Provided, That the conviction or acquittal obtained under this Section shall not be a bar to the filing of a civil suit for the collection of taxes.

[15] *Supra* note 11.
[16] Division Docket, p. 18.
[17] Division Docket, pp. 19 to 21.
[18] Division Docket, pp. 22 to 32.
[19] Division Docket, pp. 33 to 321.
[20] Division Docket, pp. 323 to 328; *EB* Docket, pp. 34 to 39.
[21] Division Docket, p. 328.

Aggrieved, petitioner sought reconsideration. It filed its *Formal Entry of Appearance with Motion for Reconsideration*[22] by registered mail and electronically on September 23,[23] and 24,[24] 2024, respectively. The hard copies were received by the Court in Division on September 26, 2024.[25]

The Court in Division, however, denied the motion for reconsideration in its Resolution dated November 18, 2024,[26] for lack of merit. The dispositive portion states:

> **WHEREFORE**, the "Motion for Reconsideration *(To the Resolution dated August 20, 2024)*" filed on September 23, 2024 is **DENIED** for lack of merit.
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> **SO ORDERED**.[27] (Emphases in the original)

Proceedings before the Court En Banc

Petitioner posted and electronically filed its *Verified Petition for Review*[28] on December 20,[29] and 23,[30] 2024, respectively, the hard copies of which were received by the Court on January 06, 2025.[31]

In a Resolution dated March 24, 2025,[32] the Court directed petitioner to submit a certified true copy of BIR Revenue Delegation Authority Order No. 2-2007 dated March 01, 2007, within five (5) days from notice. Petitioner complied[33] with the directive by filing the required document *via* registered mail and electronically on March 27,[34] and 28,[35] 2025, respectively. The hard copies were received by the Court on April 03, 2025.[36]

The Court noted the foregoing compliance[37] in its Resolution dated June 24, 2025.[38] In the same Resolution, respondents were

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[22] Division Docket, pp. 331 to 348.
[23] Division Docket, p. 331.
[24] Division Docket, p. 330.
[25] Division Docket, p. 331.
[26] Division Docket, pp. 352 to 355; *EB* Docket, pp. 59 to 62.
[27] Division Docket, p. 354.
[28] *EB* Docket, pp. 1 to 21.
[29] *EB* Docket, p. 1.
[30] *EB* Docket, p. 367.
[31] *EB* Docket, p. 1.
[32] *EB* Docket, p. 369.
[33] *EB* Docket, pp. 371 to 373.
[34] *EB* Docket, p. 371.
[35] *EB* Docket, p. 370.
[36] *EB* Docket, p. 371.
[37] *EB* Docket, pp. 371 to 373.
[38] *EB* Docket, p. 381.

directed to file their comment on the *Verified Petition for Review*.[39] Respondents complied by filing their *Comment*[40] *via* registered mail and electronically on July 10,[41] and 12,[42] 2025, respectively, the hard copies thereof were received on July 16, 2025.[43]

On the same dates, respondents posted[44] and electronically[45] filed their *Formal Entry of Appearance*.[46] The hard copies were likewise received by the Court on July 16, 2025.[47]

Thereafter, in a Resolution dated July 25, 2025,[48] the Court directed respondents to submit an additional five (5) copies of their *Comment*[49] and *Formal Entry of Appearance*,[50] to which the respondents complied[51] through registered mail[52] and electronically[53] on August 01, 2025. The hard copies thereof were received by the Court on August 12, 2025.[54]

Finally, in its Resolution dated September 25, 2025,[55] the Court noted respondents' *(1) Comment*,[56] *(2) Formal Entry of Appearance*,[57] and *(3) Compliance*,[58] and submitted the case for decision.

ASSIGNMENT OF ERROR

Petitioner submits the following sole assignment of error[59] for the resolution of the Court *En Banc*:

> THE CTA-SECOND DIVISION ERRED WHEN IT DISMISSED THE CASE AGAINST RESPONDENT JCLN GLOBAL PROPERTIES DEVELOPMENT CORP., JAMES CHRISTOPHER L. NAPOLES,. AND JO CHRISTINE L. NAPOLES FOR VIOLATION OF SECTION 255 OR WILFULL FAILURE TO SUPPL[Y] CORRECT AND

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39 *EB* Docket, pp. 1 to 21.
40 *EB* Docket, pp. 385 to 400.
41 *EB* Docket, p. 385.
42 *EB* Docket, p. 382.
43 *EB* Docket, p. 385.
44 *EB* Docket, p. 403.
45 *EB* Docket, p. 383.
46 *EB* Docket, pp. 403 to 404.
47 *EB* Docket, p. 403.
48 *EB* Docket; unpaginated.
49 *EB* Docket, pp. 385 to 400.
50 *EB* Docket, pp. 403 to 404.
51 *EB* Docket, pp. 409 to 410.
52 *EB* Docket, p. 409.
53 *EB* Docket, p. 408.
54 *EB* Docket, p. 409.
55 *EB* Docket, p. 414.
56 *EB* Docket, pp. 385 to 400.
57 *EB* Docket, pp. 403 to 404.
58 *EB* Docket, pp. 409 to 410.
59 *EB* Docket, p. 6.

ACCURATE INFORMATION IN ITS INCOME TAX RETURN FOR THE TAXABLE YEAR 2008 ON THE GROUND OF PRESCRIPTION.

ARGUMENTS OF THE PARTIES

Petitioner's arguments

Petitioner principally argues that the offense has not yet been prescribed, positing that the discovery of the violation of Section 255 of the NIRC of 1997, as amended, and the institution of judicial proceedings against the accused both commence the prescriptive period, and operate to interrupt its running.

Respondents' counter-arguments

Respondents, for their part, counter that the Court in Division correctly dismissed the case on the ground of prescription. They further contend that Section 281 of NIRC of 1997, as amended, in relation to Section 2, Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA), expressly provides that the running of the prescriptive period is interrupted by the filing of *Information* in the name of the People of the Philippines before this Court.

RULING OF THE COURT *EN BANC*

The Petition was filed out of time, reckoned from the DOJ's receipt of the assailed Resolution

The period for perfecting an appeal to the CTA *En Banc* in a criminal case is prescribed under Section 9(b), Rule 9 of the RRCTA, which states:

> SEC. 9. *Appeal; period to appeal.* —
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> x x x
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> (b) **An appeal to the Court *en banc* in criminal cases** decided by the Court in Division **shall be taken by filing a petition for review** as provided in Rule 43 of the Rules of Court **within fifteen days from receipt of a copy of the decision or resolution appealed from.** The Court may, for good cause, extend the time for filing of the petition for review for an additional period not exceeding fifteen days. (Emphases and underscoring supplied)

The rule is unequivocal. An appeal to the Court *En Banc* in a criminal case must be taken **within fifteen (15) days** from receipt of the assailed decision or resolution. While the Court may, upon a showing of good cause, grant an extension of not more than fifteen (15) days, the reglementary period remains mandatory absent a valid ground for its extension.

Here, the records establish that the assailed Resolution dated November 18, 2024[60] was received by the DOJ on **December 04, 2024**.[61] Accordingly, petitioner had until **December 19, 2024** to file its petition with the Court *En Banc*.

The records, however, show that petitioner filed its *Verified Petition for Review*[62] only on **December 20, 2024**.[63] The *Petition* was therefore filed beyond the fifteen (15)-day reglementary period for appealing to this Court.

Petitioner nevertheless maintains that its *Petition* was timely filed,[64] contending that the prescribed period to appeal should be reckoned from December 05, 2024,[65] when its purportedly deputized special prosecutors received a copy of the assailed Resolution of November 18, 2024.[66] The argument is untenable.

The deputation of BIR lawyers to assist in the prosecution of criminal cases does not displace the public prosecutor as the principal prosecuting authority. Section 5, Rule 110 of the Revised Rules of Criminal Procedure, as amended, provides:

> Section 5. Who must prosecute criminal actions. — **All criminal actions either commenced by complaint or by information shall be prosecuted under the direction and control of a public prosecutor**. In case of heavy work schedule of the public prosecutor or in the event of lack of public prosecutors, the private prosecutor may be authorized in writing by the Chief of the Prosecution Office or the Regional State Prosecutor to prosecute the case subject to the approval of the court. Once so authorized to prosecute the criminal action, the private prosecutor shall continue to prosecute the case up to the end of the trial even in the absence of a public prosecutor, unless the authority is revoked or otherwise withdrawn. However, in Municipal Trial Courts or Municipal Circuit

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[60] Division Docket, pp. 352 to 355; *EB* Docket, pp. 59 to 62.
[61] Division Docket, p. 351.
[62] *EB* Docket, pp. 1 to 21.
[63] *EB* Docket, p. 1.
[64] *EB* Docket, pp. 2 to 3, pars. 5 to 7.
[65] Division Docket, p. 351.
[66] Division Docket, pp. 352 to 355; *EB* Docket, pp. 59 to 62.

> Trial Courts when the prosecutor assigned thereto or to the case is not available, the offended party, any peace officer, or public officer charged with the enforcement of the law violated may prosecute the case. This authority shall cease upon actual intervention of the prosecutor or upon elevation of the case to the Regional Trial Court. (Emphasis and underscoring supplied)

Consistent with this framework, Section 3, Rule 9 of the RRCTA permits duly deputized BIR legal officers to conduct the prosecution of criminal actions involving violations of the NIRC and other laws enforced by the BIR. The authority thus conferred is merely by way of deputation, and does not supplant the public prosecutor, whose direction and control over the criminal action remain paramount. The rule is explicit:

> SEC. 3. Prosecution of criminal actions. — **All criminal actions shall be conducted and persecuted under the direction and control of the public prosecutor.** In criminal actions involving violations of the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, and violations of the Tariff and Customs Code or other laws enforced by the Bureau of Customs, the prosecution may be conducted by their respective duly deputized legal officers. (Emphasis and underscoring supplied)

The import of these provisions is clear. Deputation authorizes the designated BIR lawyers to participate in and conduct the prosecution, but does not vest in them the ultimate authority or control over the criminal action. Such authority and control remain with the public prosecutor. The deputized lawyers are subordinate to, and act under the authority of, the public prosecutor.

The distinction is material in determining when the period to appeal begins to run.

In *National Power Corp. v. National Labor Relations Commission*[67] (*NAPOCOR*), subsequently cited in *Commissioner of Customs v. Court of Tax Appeals*,[68] the Supreme Court squarely held that where the Office of the Solicitor General (OSG), as principal counsel, deputizes lawyers from a government agency to act as collaborating counsel, service upon the OSG—not upon the deputized lawyers—controls the reckoning of the period to appeal. The High Court explained that the deputized lawyers are merely representatives of the OSG, which retain supervision and control over them. Consequently, service of judicial processes upon the deputized lawyers

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[67] G.R. Nos. 90933-61, May 29, 1997 [Per J. Romero, Second Division].
[68] G.R. No. 132929, March 27, 2000 [Per J. Mendoza, Second Division].

does not bind the OSG until such processes are actually received by the latter. Thus:

> First. Petitioner was represented in the CTA by the Office of the Solicitor General which deputized lawyers in the Legal Service Division of the Bureau of Customs to serve as collaborating counsels. In accordance with this arrangement, lawyers in both offices (Bureau of Customs and the OSG) were served copies of decisions of the CTA. The lawyers at the Bureau received a copy of the decision of the CTA on May 30, 1997, while the OSG received its own on June 5, 1997. As earlier stated, the OSG filed its motion for reconsideration on June 20, 1997. Counted from this date, the motion was seasonably filed, but if the period for appealing or filing a motion for reconsideration were reckoned from the date of receipt of the decision by the lawyers of the Bureau of Customs, then the motion was filed five days late. The Court of Appeals ruled that service of the copy of the CTA decision on the lawyers of the Bureau of Customs was equivalent to service on the OSG, and, therefore, the motion for reconsideration was filed late.
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> This is error. In *National Power Corp. v. NLRC*, it was already settled that although the OSG may have deputized the lawyers in a government agency represented by it, **the OSG continues to be the principal counsel, and, therefore, service on it of legal processes**, and not that on the deputized lawyers, **is decisive.** It was explained:
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> > . . . The lawyer deputized and designated as "special attorney-OSG" is a mere representative of the OSG and the latter retains supervision and control over the deputized lawyer. **The OSG continues to be the principal counsel . . ., and as such, the Solicitor General is the party entitled to be furnished copies of the orders, notices and decisions.** The deputized special attorney has no legal authority to decide whether or not an appeal should be made.
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> > As a consequence, copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter. **We have likewise consistently held that the proper basis for computing reglementary period to file an appeal and for determining whether a decision had attained finality is service on the OSG**. . . . (Emphases supplied; citations omitted)

The doctrine was again affirmed in *Baldovino-Torres v. Torres*,[69] where the Supreme Court rejected the contention that the period for filing a motion for reconsideration should be reckoned from the earlier receipt of the decision by a public prosecutor deputized by the OSG. The High Court instead reckoned the period from the OSG's

[69] G.R. No. 248675, July 20, 2022 [Per J. Inting, Third Division].

subsequent receipt, consistent with the principle that a deputized prosecutor acts merely as the OSG's representative, and does not become the principal counsel by virtue of the deputation, *viz.*:

> The Court finds no merit in the contention that the OSG filed its Motion for Reconsideration out of time in the RTC. Admittedly, the public prosecutor in charge of the case, who was deputized by the OSG to appear on its behalf, received a copy of the RTC Decision on March 20, 2017. On the other hand, the OSG received its copy only on April 4, 2017.
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> In the case of *National Power Corporation v. National Labor Relations Commission* (NAPOCOR), the Court held that **the proper basis for computing the reglementary period to file an appeal and in determining whether a decision had attained finality is service on the OSG**. In holding so, the Court emphasized that the lawyer deputized by the OSG is considered as a mere representative of the latter who retains supervision and control over the deputized lawyer. As a consequence, copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter.
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> The *NAPOCOR* case was cited in the subsequent case of *Commissioner of Customs v. Court of Tax Appeals*, where it was reiterated that **although the OSG may have deputized the lawyers in a government agency represented by it, the OSG continues to be the principal counsel and, therefore, service on it of legal processes, and not that on the deputized lawyers, is decisive**. (Emphases and underscoring supplied; citations omitted)

These cases are controlling in principle. Although they involved the OSG and its deputized prosecutors, the governing rationale applies with equal force here: **the authority to prosecute by virtue of deputation does not alter the identity of the principal prosecuting authority whose receipt of the assailed judgment or resolution triggers the period for seeking appellate review**. Otherwise, the commencement of the reglementary period would depend not upon service upon the authority legally vested with direction and control of the criminal action, but upon receipt by a deputized lawyer whose authority is merely derivative.

Accordingly, the receipt of the assailed Resolution[70] by petitioner's deputized BIR lawyers on December 05, 2024 did not commence a new or separate period for appeal. Their authority to prosecute was derivative of, and remained subject to, the direction and control of the public prosecutor. It cannot be invoked to defer the

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[70] Division Docket, pp. 352 to 355; *EB* Docket, pp. 59 to 62.

commencement of the period that had already begun upon the DOJ's receipt of the Resolution.

Thus, the applicable reckoning date is **December 04, 2024**,[71] when the DOJ received the assailed Resolution dated November 18, 2024.[72] The fifteen (15)-day period consequently expired on **December 19, 2024**. Petitioner's filing of the *Verified Petition for Review*[73] on **December 20, 2024**[74] was therefore belated.

The Court cannot disregard this procedural lapse. It is settled that the perfection of an appeal in the manner and within the period prescribed by law is not merely mandatory but **jurisdictional**. Failure to perfect an appeal within the reglementary period defeats the statutory right to appeal and prevents the appellate court from acquiring jurisdiction over the case. As the Supreme Court explained in *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*:[75]

> It has been ruled that **perfection of an appeal** in the manner and within the period laid down by law is **not only mandatory but also jurisdictional**. **The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case.** At the risk of being repetitious, We declare that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law. (Emphasis and underscoring supplied)

The consequence is unavoidable. Having failed to perfect its appeal within the period prescribed by law, petitioner lost its statutory right to appeal. It follows, therefore, that the Court *En Banc* did not acquire jurisdiction over the *Petition*.

WHEREFORE, the instant ***Verified Petition for Review*** is **DISMISSED** for having been filed out of time.

SO ORDERED.

HENRY S. ANGELES
Associate Justice

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71 Division Docket, p. 351.
72 Division Docket, pp. 352 to 355; *EB* Docket, pp. 59 to 62.
73 *EB* Docket, pp. 1 to 21.
74 *EB* Docket, p. 1.
75 G.R. No. 167606, August 11, 2010 [Per J. Mendoza, Second Division].

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

PAOLO S. TESTON
Associate Justice

DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice