

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF CTA EB NO. 2676
INTERNAL REVENUE, (CTA CASE NO. 10321)
Petitioner,

Present:

-versus-

DEL ROSARIO, P.J.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, and
CUI-DAVID, JJ.

Promulgated:

ROXAS HOLDINGS, INC.,
Respondent.

OCT 24 2022

 2:16 p.m.

X-----X

RESOLUTION

In *Labao v. Flores, at al.*,¹ the Supreme Court stressed the importance of timeliness of appeals and, accordingly, reversed the Court of Appeals when it acted on a petition for certiorari that was filed *late*:

“Time and again, we have stressed that procedural rules do not exist for the convenience of the litigants; the rules were established primarily to provide order to, and enhance the efficiency of, our judicial system. While procedural rules are liberally construed, the provisions on reglementary periods are strictly applied, indispensable as they are to the prevention of needless delays, and are necessary to the orderly and speedy discharge of judicial business. The timeliness of filing a pleading is a jurisdictional caveat that even this Court cannot trifle with.”

Viewed in this light, procedural rules are not to be belittled or dismissed simply because their non-observance may have prejudiced a party's substantive rights; like all rules, they are required to be followed.

¹ G.R. No. 187984, November 15, 2010.

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Needless to stress, a decision that has acquired finality becomes immutable and unalterable and may no longer be modified in any respect, even if the modification is meant to correct erroneous conclusions of fact or law and whether it will be made by the court that rendered it or by the highest court of the land. All the issues between the parties are deemed resolved and laid to rest once a judgment becomes final and executory; execution of the decision proceeds as a matter of right as vested rights are acquired by the winning party. Just as a losing party has the right to appeal within the prescribed period, the winning party has the correlative right to enjoy the finality of the decision on the case. After all, a denial of a petition for being time-barred is tantamount to a decision on the merits. Otherwise, there will be no end to litigation, and this will set to naught the main role of courts of justice to assist in the enforcement of the rule of law and the maintenance of peace and order by settling justiciable controversies with finality.” (*Citations omitted and underscoring supplied*)

Considering the failure of petitioner to file a petition *within the extension previously granted*,² the March 30, 2022 Judgment By Compromise Agreement had become *final*. Inasmuch as the judgment *had lapsed into finality*, the same may no longer be modified in any respect.

Finally, since the timely perfection of an appeal is jurisdictional, the Court also has lost its authority to act on the Motion to Expunge from Records (Motion for Extension of Time to File Petition for Review) filed by petitioner.

Accordingly, the case is **DISMISSED** for lack of jurisdiction.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice

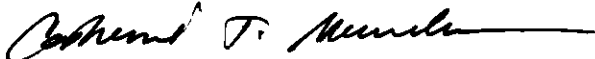


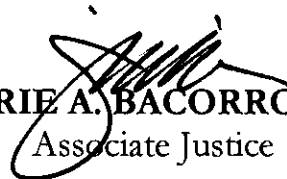
ERLINDA P. UY

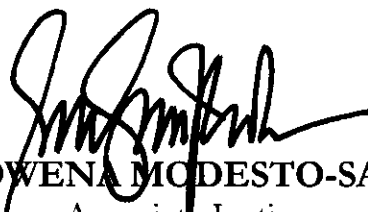
Associate Justice

² Minute Resolution dated September 1, 2022.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate 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