CTA Form No. 8 (For DCC)

24-000104-0005

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11426

INFINITY DYNAMIC SYSTEMS AND SOLUTIONS, INC. represented by its Corporate Secretary, MA. VICTORIA T. BERINGUELA,
Petitioner,

- versus -

BUREAU OF INTERNAL REVENUE, represented by its Commissioner, HON. ROMEO G. LUMAGUI, JR., and/or its Regional Director, HON. FLORANTE R. ANINAG,
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

COMMISSIONER OF INTERNAL REVENUE
Thru: Litigation Division
Room 703, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

HON. FLORANTE R. ANINAG
Regional Director
Legal Division, Revenue Region 8A-Makati City
36th Floor, Export Plaza Building
Sen Gil Puyat Avenue corner Chino Roces Avenue
Makati City

ATTY. REDENTOR S. SAC
ESCON (SAC) Building, Maharlika Highway
Bagumbayan Lal-lo
3509 Cagayan Province
Northern Luzon (Region 2)

GREETINGS:

You are hereby notified by these presents that on **May 30, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **June 3, 2024.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

INFINITY DYNAMIC SYSTEMS AND SOLUTIONS, INC. represented by its Corporate Secretary, MA. VICTORIA T. BERINGUELA, *Petitioner,*	**CTA CASE NO. 11426**
	Members:
- versus -	**DEL ROSARIO,** *P.J., Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
BUREAU OF INTERNAL REVENUE, represented by its Commissioner, HON. ROMEO G. LUMAGUI, JR., and/or its Regional Director, HON. FLORANTE R. ANINAG, *Respondent.*	Promulgated: MAY 30 2025; 2:30PM

x - x

RESOLUTION

Before this Court is a *Petition for Review*[1] filed *via* registered mail by petitioner Infinity Dynamic Systems and Solutions, Inc. on February 19, 2024, praying that the "Final Decision on Disputed Assessment dated September 6, 2023 issued by respondent be reversed and set aside" and that "the Warrant of Distraint and/or Levy (WDL) dated January 11, 2024 likewise be annulled and nullified."

Upon reviewing the allegations in the *Petition for Review*, the Court finds that it has no jurisdiction to hear this case.

Here, petitioner alleges that –

[1] Docket, pp. 8-20.

"I
NATURE OF THE PETITION AND STATEMENT OF MATERIAL DATES

1. This is an appeal under **Section 7 (a) (1) of Republic Act No. 1125, as amended by Republic Act No. 9282.** Petitioner seeks to annul, reverse, and nullify the Warrant of Distraint and/or Levy No. RR8A-WDL-2024 01-012 dated 11 January 2024 issued by the respondent BUREAU OF INTERNAL REVENUE ("BIR") thru its Regional Director of Revenue Region No. 08A – Makati for the collection of alleged deficiency income, value-added tax and expanded withholding tax against the petitioner for the taxable year ending December 31, 2019 in the total amount of Php 19,037,699.93, inclusive of interest, as embodied in its Final Decision on Disputed Assessment dated 6 September 2023. ...

2. Petitioner received a copy of the questioned Warrant of Distraint and/or Levy on 17 January 2024.

3. Under the prevailing rules and jurisprudence, which will be expounded below, petitioner has thirty (30) days from receipt of the said Warrant of Distraint and/or Levy to file the herein Petition. Petitioner, therefore, has until 16 February 2024 within which to file the instant Petition.

4. Thus, this Petition is filed seasonably.

II
THE PARTIES

5. ...

6. ...

III
STATEMENT OF FACTS AND ANTECEDENT PROCEEDINGS

7. The petitioner timely filed its ***Annual Income Tax Return*** and ***Audited Financial Statements*** for the taxable year ending December 31, 2019, copies thereof are attached herewith as ***Annexes "C" & "D", respectively.***

8. Thereafter, the petitioner received a ***Letter of Authority eLA201900008842 (LOA-047-2022-00000063) dated 12 August 2022*** to authorize the examination of its books of accounts and other accounting records for All Internal Revenue Taxes including Documentary Stamp Tax (DS), Other Taxes (Miscellaneous Tax) (OTH) for the period from January 1, 2019 to December 31, 2019 issued by the BIR Regional Director of Revenue Region No. 08A - Makati

(Revenue District No. 047 - East Makati), a copy of the same is attached hereto as ***Annex "E"***.

9. After an alleged investigation by the Revenue Officers, a ***Preliminary Assessment Notice dated 9 September 2022*** was issued by the respondent finding deficiency taxes against the petitioner, a copy thereof is attached hereto and made a part hereof as ***Annex "F"***.

10. As such, the petitioner filed a ***Reply Letter dated 22 September 2022*** explaining why it should no[t] be assessed any deficiency taxes, a copy of which is attached hereto and made a part hereof as ***Annex "G".***

11. However, the respondent still issued a ***Final Assessment Notice and Formal Letter of Demand dated 28 September 2022***, a copy of the same is attached hereto as ***Annex "H"***.

12. The petitioner was, therefore, constrained to file a ***Protest Letter dated 27 October 2022*** questioning the said Final Assessment Notice and Formal Letter of Demand, a copy thereof is attached hereto and made a part hereof as ***Annex "I"***.

13. Unfortunately, the respondent thru its Regional Director of Revenue Region No. 08A - Makati issued a ***Final Decision on Disputed Assessment dated 6 September 2023*** for deficiency income, value-added tax and expanded withholding tax against the petitioner for the taxable year ending December 31, 2019 in the total amount of Php 19,037,699.93, inclusive of interest, a copy of which is attached hereto and made a part hereof as ***Annex "J"***.

14. Thus, the respondent was compelled to file a ***Request for Reconsideration dated 10 October 2023*** before the Commissioner of Internal Revenue, a copy of the same is attached hereto as ***Annex "K"***.

15. Regrettably, pending the resolution of the said Request for Reconsideration, the petitioner received on 17 January 2024 a *Warrant of Distraint and/or Levy No. RR8A-WDL-2024 01-012 dated 11 January 2024* issued by the respondent thru its Regional Director of Revenue Region No. 08A - Makati for the collection of alleged deficiency taxes against the petitioner in the total amount of Php 19,037,699.93, inclusive of interest, pursuant to its Final Decision on Disputed Assessment dated 6 September 2023.

16. The petitioner then forthwith filed on 19 January 2024 a ***Request for the Cancellation of the Warrant of Distraint and/or Levy dated 18 January 2024*** before the Collection Division of Revenue Region No. 08A - Makati, a copy

thereof is attached hereto and made a part hereof as ***Annex "L"***.

17. To date, there is still no resolution on the Request for Reconsideration before the Commissioner of Internal Revenue neither is there any written response on the Request for the Cancellation of the Warrant of Distraint and/or Levy.

18. The Honorable Supreme Court succinctly held in ***COMMISSIONER OF INTERNAL REVENUE vs. SOUTH ENTERTAINMENT GALLERY, INC.*** that:

> "***The warrant of distraint or levy issued by the Commissioner of Internal Revenue constitutes constructive and final denial of respondent's belated protest, from which the 30-day period to appeal to the Court of Tax Appeals should be reckoned***. Respondent's petition for review filed after 282 days is time-barred, and should have been dismissed by the Court of Tax Appeals for lack of jurisdiction.
>
> xxx
>
> ***The Warrant of Distraint and Levy on June 22, 2010 constitutes a constructive denial or rejection of respondent's claim in its June 19, 2008 letter***. It is petitioner's final decision on respondent's belated protest that is appealable to the Court of Tax Appeals. ***Respondent should have filed its appeal to the Court of Tax Appeals within 30 days from June 22, 2010***, or on July 22, 2010, but it failed to do so. Instead, respondent filed a request for withdrawal and cancellation of the Warrant of Distraint and Levy on September 29, 2010, or 99 days from receipt of the Warrant.
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> xxx
>
> At any rate, ***in instances when the Commissioner, without categorically deciding the taxpayer's protest or request for reconsideration or reinvestigation, proceeds with distraint and levy or institutes an action for collection in the ordinary courts, this Court has considered this as an implied denial. The taxpayer's remedy then was to appeal to the Court of Tax Appeals within 30 days from the date that it was notified of the warrant or collection suit***."

> 19. Based on the afore-quoted jurisprudence, the petitioner's proper remedy is to file an appeal before the Honorable Court within 30 days from the date that it was notified of the Warrant of Distraint and/or Levy on 17 January 2024, or until 16 February 2024.
>
> 20. Hence, the herein Petition for Review is filed on time. (*Emphasis on the original*)

Section 7(a)(1) and (2) of Republic Act (RA) No. 1125,[2] as amended by RA No. 9282,[3] confers jurisdiction to this Court relative to decisions and inactions of respondent, to wit:

> SEC. 7. *Jurisdiction.* – **The CTA shall exercise**:
>
> (a) **Exclusive appellate jurisdiction to review by appeal, as herein provided**:
>
> (1) **Decisions of the Commissioner of Internal Revenue in cases involving <u>disputed assessments</u>,** ..., or **other matters** arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
>
> (2) **Inaction by the Commissioner of Internal Revenue in cases involving <u>disputed assessments</u>**, ..., or **other matters** arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, ...; (*Emphasis added*)

Moreover, Section 11 of RA No. 1125, as amended by RA No. 9282, provides the period for filing an appeal before the CTA, *viz.*:

> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – **Any <u>party adversely affected</u> by a decision, ruling, or inaction of the [CIR]** ... **may file an appeal with the CTA within thirty (30) days** after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein. ... (*Emphasis added*)

The above provisions are likewise provided under Section 3(a)(1) and (2), Rule 4[4] of the Revised Rules of the Court of Tax

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[2] An Act Creating the Court of Tax Appeals, June 16, 1954.

[3] An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging Its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes, March 30, 2004.

[4] SEC. 3. *Cases Within the Jurisdiction of the Court in Divisions.* — The Court in Divisions shall exercise:

Appeals (RRCTA), which provides that the Court in Division has jurisdiction over *one,* the CIR's decision or inaction involving disputed assessments (*first part*); and *two,* other matters arising under the NIRC of 1997, as amended (*second part*), among others.

The *first* part of Section 7 (a) (1) and (2) of RA No. 1125, as amended, states that there must be a *disputed assessment* for the decision or inaction of the CIR or his duly authorized representative to be raised on appeal before the Court in Division. To properly dispute an assessment, a valid administrative protest by the taxpayer must be made pursuant to Section 228 of the NIRC of 1997,[5] as amended, *viz.*:

> SEC. 228. *Protesting of Assessment.* – When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: . . .
>
> The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. ...
>
> If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.

(a) Exclusive original or appellate jurisdiction to review by appeal the following:
(1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, ..., or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, ..., or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue... (*Underscoring added*)

[5] Tax Reform Act of 1997.

Implementing Section 228 is Revenue Regulation (RR) No. 12-1999,[6] as amended by RR No. 18-2013,[7] which states:

> 3.1.4 *Disputed Assessment.* — **The taxpayer** or its authorized representative or tax agent **may protest administratively against the aforesaid FLD/FAN within thirty (30) days from date of receipt thereof.** The taxpayer protesting an assessment may file a written request for reconsideration or reinvestigation defined as follows:
>
> ... ...
>
> **If the *protest* is denied**, in whole or in part, **by the Commissioner's duly authorized representative, the taxpayer may either**: (i) **appeal to the Court of Tax Appeals (CTA) within thirty (30) days from date of receipt** of the said decision; **or** (ii) **elevate his protest through request for reconsideration to the Commissioner within thirty (30) days from date of receipt** of the said decision. ...
>
> **If the *protest* is not acted upon by the Commissioner's duly authorized representative within one hundred eighty (180) days counted from the date of filing of the protest** in case of a request reconsideration; or from date of submission by the taxpayer of the required documents within sixty (60) days from the date of filing of the protest in case of a request for reinvestigation, **the taxpayer may either:** (i) **appeal to the CTA within thirty (30) days after the expiration of the one hundred eighty (180)-day period**; or (ii) **await the final decision of the Commissioner's duly authorized representative on the disputed assessment.**
>
> **If the *protest* or *administrative appeal***, as the case may be, **is denied**, in whole or in part, **by the Commissioner, the taxpayer may appeal to the CTA within thirty (30) days from date of receipt of the said decision**. Otherwise, the assessment shall become final, executory and demandable. ...
>
> **If the *protest* or *administrative appeal* is not acted upon by the Commissioner within one hundred eighty (180) days counted from the date of filing of the protest, the taxpayer may either**: (i) **appeal to the CTA within thirty (30) days from after the expiration of the one hundred eighty (180)-day period**; or (ii) **await the final decision of the Commissioner on the disputed assessment and appeal such final decision to the CTA within thirty (30) days after the receipt of a copy of such decision.**

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[6] Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty, September 6, 1999.
[7] Amending Certain Sections of Revenue Regulations No. 12-99, November 28, 2013.

> It must be emphasized, however, that **in case of inaction on protested assessment within the 180-day period, the option of the taxpayer** to either: (1) file a petition for review with the CTA within 30 days after the expiration of the180-day period; or (2) await the final decision of the Commissioner or his duly authorized representative on the disputed assessment and appeal such final decision to the CTA within 30 days after the receipt of a copy of such decision, **are mutually exclusive and the resort to one bars the application of the other**. (*Emphasis added*)

Anent the *second* part of the provision, the term "other matters" has been ruled to include, but not limited to, the issue as to whether the CIR's right to collect taxes has prescribed,[8] and the **determination of the validity of a WDL.**[9]

In *Commissioner of Internal Revenue v. Bank of the Philippine Islands* (*BPI*),[10] the Supreme Court declared that the CTA has jurisdiction to determine the propriety of a WDL, as the law expressly vests the CTA with authority to take cognizance of "other matters" arising from the NIRC.

In the recent case of *Commissioner of Internal Revenue v. Manila Medical Services, Inc. (Manila Doctors Hospital),*[11] the Supreme Court echoed the CTA's jurisdiction to determine the validity of the WDL, *viz.*:

> As explained by the Court in *Commissioner of Internal Revenue v. Court of Tax Appeals Second Division,* the exclusive appellate jurisdiction of the CTA Division is not limited to cases involving decisions of the CIR or matters relating to assessments or refunds. **The second part of the provision covers other cases that arise out of the NIRC or related laws administered by the BIR**. The wording of the provision is clear and simple. **It gives the CTA the jurisdiction to determine the validity of the warrant of distraint and levy.** (*Emphasis supplied*)

In the instant case, the relevant facts in determining the timeliness of the *Petition for Review* are presented below:

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[8] *Commissioner of Internal Revenue v. Court of Tax Appeals Second Division*, G.R. No. 258947, March 29, 2022; *Commissioner of Internal Revenue v. Hambrecht & Quist Philippines, Inc.*, G.R. No. 169225, November 17, 2010.

[9] *Commissioner of Internal Revenue v. Manila Medical Services, Inc.*, G.R. No. 255473, February 13, 2023; *La Flor Dela Isabela, Inc. v. Commissioner of Internal Revenue*, G.R. No. 202105, April 28, 2021; *Philippine Journalists, Inc. v. Commissioner of Internal Revenue*, G.R. No. 162852, December 16, 2004.

[10] G.R. No. 227049, September 16, 2020.

[11] G.R. No. 255473, February 13, 2023.

BIR Letter/Notice	Petitioner's receipt date	Remedy availed of by petitioner	Petitioner's filing date
Letter of Authority dated August 12, 2022[12]	August 15, 2022	-	-
Preliminary Assessment Notice (PAN) dated September 9, 2022[13]	September 12, 2022	Reply Letter dated September 22, 2022[14]	September 22, 2022
Final Assessment Notice and Formal Letter of Demand (FAN/FLD) dated September 28, 2022[15]	October 3, 2022[16]	Protest Letter dated October 27, 2022[17]	October 27, 2022
Final Decision on Disputed Assessment (FDDA) dated September 6, 2023[18]	September 13, 2023[19]	Request for Reconsideration dated October 10, 2023[20]	October 10, 2023
Warrant of Distraint and/or Levy (WDL) dated January 11, 2024[21]	January 17, 2024	Request for Cancellation of the WDL dated January 18, 2024[22] Petition for Review filed with the CTA	January 19, 2024 February 19, 2024

Notably, petitioner filed a protest to the FAN/FLD within 30 days from receipt thereof or on October 27, 2022. Applying Section 228, the 180 days for respondent to act on the protest, reckoned from October 27, 2022, ends on April 25, 2023.

On September 6, 2023, after the 180-day period had expired, the CIR's duly authorized representative, Regional Director Florante R. Aninag, issued the FDDA, denying petitioner's protest.

The FDDA gave petitioner two options to proceed, pursuant to the afore-cited Section 3.1.4 of RR No. 18-2013:

> In case you disagree, you may appeal this decision through ***Request for Reconsideration*** before the <u>Office of the Commissioner of Internal Revenue</u> ... or to *the Court of Tax Appeals (CTA)* within thirty (30) days from date of receipt hereof, ... otherwise, our said assessment shall become ***final, executory and demandable***.[23]

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[12] Docket, p. 61
[13] *Id.*, pp. 62-66.
[14] *Id.*, pp. 67-70.
[15] *Id.*, pp. 71-80.
[16] *Id.*, pp. 71 and 81.
[17] *Id.*, pp. 81-85.
[18] *Id.*, pp. 86-87.
[19] *Id.*, p. 88.
[20] *Id.*, pp. 88-93.
[21] *Id.*, p. 23.
[22] *Id.*, p. 118.
[23] Docket, p. 87.

As such, within 30 days from receipt of the FDDA, petitioner may either (a) elevate its protest through a request for reconsideration to the CIR, known as an "administrative appeal," _and_ await the CIR's final decision, which is appealable to the CTA within 30 days from receipt; or (b) appeal to the CTA.

Petitioner opted to appeal the FDDA to the CIR through a request for reconsideration within the 30-day period. However, while the appeal was pending, petitioner received the subject WDL dated January 17, 2024. This prompted petitioner to file a Request for Cancellation of the WDL with Revenue Region No. 08-A -Makati on January 19, 2024.

Thereafter, without waiting for the CIR's decision on the administrative appeal, petitioner filed the present *Petition for Review* on **February 19, 2024**, **thirty-three (33) days** after receiving the WDL.

In the case of *Light Rail Transit Authority v. Bureau of Internal Revenue, represented by the Commissioner of Internal Revenue (LRTA case)*,[24] the Supreme Court clarified thus:

> Here, **there was inaction on the part of the respondent on the petitioner's appeal of the Final Decision on a Disputed Assessment**. And under the circumstances, this Court finds that the petitioner genuinely chose to await the Commissioner's final decision on its appeal.
>
> ... ...
>
> Furthermore, **considering that petitioner awaited the decision of the Commissioner on its appeal, it is immaterial that it filed its Petition for Review beyond the 180-day period for respondent to act on disputed assessments**. ...
>
> ... ...
>
> Contrary to the ruling of the Court of Tax Appeals *En Banc*, **the Final Decision on Disputed Assessment cannot be considered as the decision appealable to the Court of Tax Appeals** under Section 7 (a) (1) of Republic Act No. 1125, as amended. **This interpretation will render nugatory the remedy of appeal to the Office of the Commissioner of Internal Revenue of the denial of protest issued by his or her duly authorized representative, a remedy which was properly and timely availed of by petitioner** [under] Subsection 3.1.5 of Revenue Regulations No. 12-99, [which

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[24] G.R. No. 231238, June 20, 2022.

> was] in effect when the assessment against petitioner was issued.
>
> Subsection 3.1.5 of Revenue Regulations No. 12-99 is clear that if the protest is elevated to the respondent Commissioner of Internal Revenue, "the latter's decision shall not be considered final, executory and demandable, in which case, the protest shall be decided by the Commissioner." The Final Decision on Disputed Assessment was timely elevated to the Commissioner; hence, it never became final, executory, and demandable.
>
> **Neither can the 30-day period for filing a petition for review be reckoned from petitioner's receipt of** any of the following issuances: the Preliminary Collection Letter, the Final Notice Before Seizure, **the Warrant of Distraint and/or Levy**, the April 4, 2013 Letter reconsidering the issuance of the Warrant of Distraint and/or Levy, and the June 9, 2014 Letter dropping the request for reconsideration of the Warrant of Distraint and/or Levy. **Like the Final Decision on Disputed Assessment, all of these were not final decisions on the appeal by the Commissioner of Internal Revenue**. They remained tentative given the pendency of the petitioner's appeal with the Office of the Commissioner. More importantly, all of these were issued on the premise that "delinquent taxes" exist, an incorrect premise. To repeat, **the assessment was still pending appeal with the Office of the Commissioner when these issuances were made**. The Preliminary Collection Letter, the Final Notice Before Seizure, **the Warrant of Distraint and/or Levy**, the April 4, 2013 Letter reconsidering the issuance of the Warrant of Distraint and/or Levy, and the June 9, 2014 denying the request for reconsideration all **emanated from a non-demandable assessment. As such, all were void and should be of no force and effect.** (*Emphases added*)

Following the Supreme Court's pronouncement in *LRTA*, when the taxpayer files an appeal with the CIR requesting a reconsideration of the FDDA issued by the CIR's duly authorized representative, the taxpayer must await the CIR's "final decision" on the appeal and elevate it to the CTA within 30 days from receipt thereof.

As discussed, petitioner opted to file an administrative appeal with the CIR. Hence, it should have waited for the CIR's decision on the FDDA before filing a petition for review with the CTA.

Under the circumstances, the Court finds that the filing of the instant case is *premature* as the CIR has not yet made a "final decision" on the disputed assessment.

Nonetheless, even if the Court ignores the prematurity of the instant *Petition for Review* and, instead, proceed to determine the validity and propriety of the issuance of the WDL based on "other matters arising under the NIRC," this case would still be dismissed for being filed out of time.

As petitioner pointed out, it received a copy of the WDL dated January 11, 2024, on **January 17, 2024**;[25] hence, it had 30 days, or **until February 16, 2024,** to appeal before this Court.

While petitioner claims that its *Petition for Review* was timely filed on February 16, 2024,[26] records reveal that it was filed three (3) days late on February 19, 2024, *via* registered mail.[27]

It is settled that the perfection of an appeal in the manner and within the period prescribed by law is not only *mandatory* but *jurisdictional.* This means that the failure to interpose a timely appeal deprives the appellate body of any jurisdiction to alter the final judgment, more so to entertain the appeal.[28]

In fine, the failure to observe the reglementary period within which to file the present *Petition for Review* deprives the Court of jurisdiction to entertain and hear this case.

WHEREFORE, premises considered, the instant *Petition for Review* filed by petitioner Infinity Dynamic Systems and Solutions, Inc. is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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[25] Docket, p. 23.
[26] Pars 3 and 19, Petition for Review, Docket, p. 9 and p. 13.
[27] *Id.*, p. 119.
[28] *Bureau of Internal Revenue v. TICO Insurance Co., Inc.*, G.R. No. 204226, April 18, 2022.