REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THE CITY OF MANILA and THE CITY TREASURER'S OFFICE, Represented by the Officer-in-Charge JAZMIN M. TALEGON,
Petitioners,

-versus-

AV VALUE HOLDINGS CORPORATION,
Respondent.

CTA EB No. 2112
(CTA AC No. 216)

Present:

Del Rosario, *PJ,*
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, and
Modesto-San Pedro, *JJ.*

Promulgated:
JUN 1 6 2021 10:35 am

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RESOLUTION

CASTAÑEDA, JR., *J.:*

This resolves petitioners' Motion for Reconsideration of the Decision dated December 2, 2020 ("Assailed Decision") filed on January 4, 2021.

The dispositive portion of the December 2, 2020 Decision states:

> **WHEREFORE**, the Petition for Review is **DENIED** for lack of merit.
>
> **SO ORDERED.**

On March 8, 2021, this Court ordered respondent to comment on petitioners' motion. On March 17, 2021, respondent already filed its "Comment (Re: Motion for Reconsideration dated 28 December 2020)".

Petitioners state that the reason for the late filing (one day late) was the inability or failure to remind the messengerial staff of petitioners' Counsel that the deadline was actually Friday, not Monday. The Petition was filed on January 14, 2019 (Monday) and the deadline of the filing of the appeal was January 11, 2019 (Friday).

Petitioners claim that it was never an intention to delay the proceedings, and argue that in cases decided by the Supreme Court (SC), the late filing of one (1) day of Petition or an appeal was given due course after showing that it was not made with intent to delay the proceeding.

Respondent submits that petitioners failed to show meritorious and exceptional circumstances that would justify or excuse the belated filing of the Petition for Review; and that the Decision of the Regional Trial Court (RTC) of Manila, Branch 28 has already become final and executory in view of petitioners' failure to file their Petition for Review within the 30-day period provided under Rule 8, Section 3, Revised Rules of the Court of Tax Appeals (RRCTA).

This Court finds no valid or cogent reason to deviate from our findings and conclusions reached in our Decision dated December 2, 2020, thus, the motion is denied.

We reiterate 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."[1]

"Public policy and sound practice demand that judgments of courts should become final and irrevocable at some definite time fixed by law."[2]

WHEREFORE, premises considered, petitioners' Motion for Reconsideration of the Decision is **DENIED** for lack of merit. *jr*

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[1] *Rollo,* p. 205.
[2] *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation,* G.R. No. 167606, August, 11, 2010, 628 SCRA 105.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

(Inhibited)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice