

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

- versus -

SOUTHERN LUZON DRUG
CORPORATION,

Respondent.

CTA EB NO. 1991
(CTA Case No. 8941)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, JJ.

Promulgated:

MAR 13 2019

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RESOLUTION

On December 04, 2018, the Court in Division issued a Resolution¹ denying Petitioner's "Motion for Reconsideration (Decision dated 7 September 2018)" for lack of merit. Records show that counsel for Petitioner received the Resolution on December 07, 2018,² thus Petitioner had until December 27, 2018³ within which to file his Petition for Review with the Court *En Banc*.

Petitioner filed on January 10, 2019 a "Motion to Admit Petition for Review" praying that the attached "Petition for Review" be admitted in the interest of justice.⁴

It is settled that the perfection of an appeal in the manner and within the period set by law is not only mandatory, but jurisdictional, and failure of a party to perfect an appeal within the period fixed by law renders the judgment final and executory. Once a decision attains finality, it becomes the law of the case and no Court has the power to revise, review, change or alter the same. Since

¹ Rollo, pp. 36-38.

² *Id.*, at p. 35.

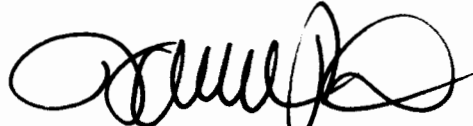
³ The fifteen-day period within which to file ended on December 22, 2018. The next working day after said date is on December 27, 2018.

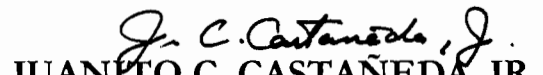
⁴ Rollo, pp. 1-11.

Petitioner's "Petition for Review" was filed after the period provided for under the rules, its dismissal, for being filed out of time, is in order.

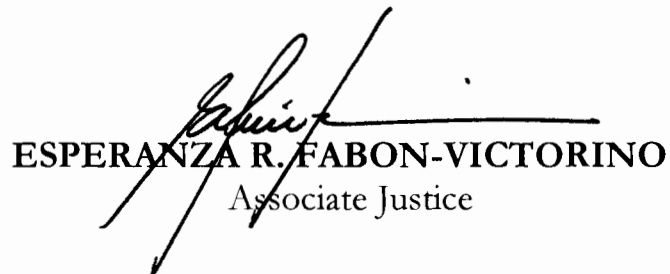
WHEREFORE, Petitioner's "Motion to Admit Petition for Review" is **DENIED**. The instant case is **DISMISSED** for lack of jurisdiction for failure by Petitioner to file its "Petition for Review" within the fifteen-day reglementary period under Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA).

SO ORDERED.

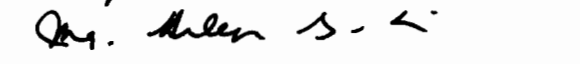

ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice