REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

- versus -

TECHTRENDS CORPORATION, RAYMOND PATRICK ALBERT, DARIUS DELAS ALAS,
Respondent.

CTA EB Crim. No. 166
(CTA Crim. Case Nos. O-1071 & O-1072)

Present:

RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, *JJ.*

Promulgated:

NOV 06 2025
3:59 p.m.

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RESOLUTION

ANGELES, J.:

On August 22, 2024, the Court in Division in CTA Crim. Case Nos. O-1071 & O-1072, issued a *Resolution*[1] denying herein petitioner's *Motion for Partial Reconsideration*, effectively upholding the Court *a quo*'s previous *Resolution*[2] dated May 30, 2024, which granted the *Demurrer to Evidence* filed by the accused (herein respondent).

On August 29, 2024, a *Notice of Resolution*[3] was then issued by the Court informing the parties that the *Resolution* dated August 22, 2024 was rendered by the Court's First Division. Records reveal that

[1] EB Docket, pp. 67 to 71.
[2] EB Docket, pp. 38 to 64.
[3] EB Docket, pp. 65 to 66; Division Docket, pp. 802 to 803.

the Department of Justice (DOJ) and the Bureau of Internal Revenue (BIR) Revenue Region 8A-Makati City, received the same on September 5, 2024 and September 9, 2024, respectively.

Subsequently, on September 23, 2024, petitioner filed a *Motion for Extension of Time to File Petition for Review*[4] by registered mail, which was received by the Court on September 27, 2024. In a *Minute Resolution*[5] dated October 1, 2024, the *Motion for Extension* was granted <u>subject to the condition that such motion was filed on time.</u>

On October 9, 2024, petitioner filed through registered mail, a *Motion to Admit with Attached Petitioner's Petition for Review*,[6] which the Court received on October 15, 2024.

We resolve to deny the *Motion to Admit with Attached Petitioner's Petition for Review* in view of the belated filing of the *Motion for Extension of Time to File Petition for Review*.

As provided in the Revised Rules of the Court of Tax Appeals (RRCTA),[7] criminal cases decided by the Court of Tax Appeals (CTA) Division may be elevated to the CTA *En Banc* by filing a petition for review within fifteen (15) days from receipt of a copy of the assailed decision or resolution. For good reasons, the Court may likewise extend such period and allow an additional fifteen (15) days within which to file the appeal. The significant provision is reproduced below, to wit:

> **RULE 9**
> ***Procedure in Criminal Cases***
>
> SECTION 9. *Appeal; Period to Appeal.*
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> xxx
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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.

In the present case, although the *Motion for Extension of Time to File the Petition for Review* was granted, it was contingent upon the timely filing of the same. Records reveal that as early as September 5,

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[4] EB Docket, pp. 1 to 5.
[5] EB Docket, p. 8.
[6] EB Docket, pp. 10 to 14.
[7] A.M. No. 05-11-07-CTA, November 22, 2005.

2024, respondent, through the DOJ, already received the *Resolution* dated August 22, 2024, which is the supposed subject of the present appeal.[8] Counting fifteen (15) days therefrom, respondent had only until September 20, 2024.

As likewise provided in the RRCTA, the conduct and the prosecution of all criminal actions shall always be under the direct and control of the public prosecutor. Hence, petitioner is mistaken to reckon the filing of a petition for review, or at least a motion for extension, from the receipt of the deputized special prosecutor of the BIR. The DOJ, as the public prosecutor of this case, retains direct supervision and control over such deputized prosecutors, *viz.:*

RULE 9
Procedure in Criminal Cases

xxx

> SECTION 3. Prosecution of Criminal Actions. — **All criminal actions shall be conducted and prosecuted under the direction and control of the public prosecutor**. In criminal actions involving violation 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.

Considering that the *Motion for Extension of Time* was merely filed on September 23, 2024, it failed to effectively extend the filing of a petition for review as prayed for. Hence, there is no basis to grant the present the *Motion to Admit with Attached Petitioner's Petition for Review* which was filed beyond the prescriptive period.

Settled is the rule that the timely filing of an appeal is not only mandatory, but jurisdictional. The failure to do so does not confer jurisdiction to the appellate body confronted therewith.

On a final note, it is worthy to emphasize that the Supreme Court, in *National Power Corporation vs. Spouses Lorenzo L. Laohoo and Visitacion Lim-Laohoo, et al.*,[9] held as follows:

> **"The failure of the petitioner to perfect an appeal within the period fixed by law renders final the decision sought to be appealed. <u>As a result, no court could exercise appellate jurisdiction to review the decision</u>.** It is settled that a decision that has acquired finality becomes immutable and

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[8] As evidenced by the stamped receipt of the DOJ thereof, in the *Notice of Resolution* dated August 29, 2024 – Division Docket – Vol. II, p. 802.
[9] G.R. No. 151973, July 23, 2009.

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. Otherwise, there will 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.

xxx xxx xxx

xxx While every litigant must be given the amplest opportunity for the proper and just determination of his cause, free from the constraints of technicalities, **the failure to perfect an appeal within the reglementary period is not a mere technicality. <u>It raises a jurisdiction problem, as it deprives the appellate court of its jurisdiction over the appeal.</u>** After a decision is declared final and executory, 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.

In *Peña v. Government Service Insurance System,*[10] We held that **there are certain procedural rules that must remain inviolable, like those setting periods for perfecting an appeal**, for it is doctrinally entrenched that **the right to appeal is a statutory right, and one who seeks to avail oneself of that right must comply with the statute or rules.** These rules, particularly the requirements for perfecting an appeal within the reglementary period specified in the law, must be strictly followed, as they are considered indispensable interdictions against needless delays and for an orderly discharge of judicial business.

WHEREFORE, premises considered, the *Motion to Admit with Attached Petitioner's Petition for Review* is **DENIED** for lack of merit. The *Compliance* filed through registered mail on January 31, 2025, and received by the court on February 5, 2025 is **NOTED.**

Accordingly, the instant case is **DISMISSED** for lack of jurisdiction in view of petitioner's failure to file its *Motion for Extension of Time to File Petition for Review* within the fifteen (15)-day reglementary period as provided in the RRCTA.

SO ORDERED.

HENRY S. ANGELES
Associate Justice

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[10] G.R. No. 159520, September 19, 2006.

WE CONCUR:

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

CORAZON G. FERRER-FLORES
Associate Justice