

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

PEOPLE PHILIPPINES,	OF	THE
<i>Petitioner,</i>		CTA EB Crim. No. 178 (CTA CRIM. CASE NO. O- 1194)

Present:

- versus -

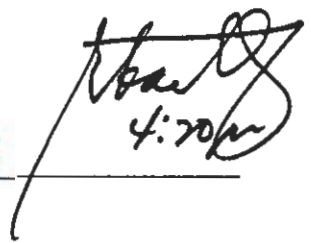
**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.**

**JCLN GLOBAL PROPERTIES
DEVELOPMENT CORP.,
JAMES CHRISTOPHER L.
NAPOLES and JO CHRISTINE
L. NAPOLES,**

Respondents.

Promulgated:

SEP 17 2026



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DECISION

ANGELES, J.:

Before the Court of Tax Appeals (CTA) *En Banc* (CTA *En Banc*) is a *Verified Petition for Review*¹ filed via registered mail on December 20, 2024 by the People of the Philippines (Petitioner), represented by the legal officers of the Bureau of Internal Revenue (BIR), praying that the Court *En Banc*, reverse and set aside the [August 20, 2024] Resolution² (First Assailed Resolution) and [November 18, 2024] Resolution³ (Second Assailed Resolution) of the Court of Tax Appeals Second Division (CTA Division) in CTA Crim. Case No. O-1194 entitled, *People of the Philippines v. JCLN GLOBAL PROPERTIES*

¹ EB Docket, pp. 1 to 21.

² EB Docket, pp. 34 to 58.

³ EB Docket, pp. 60 to 63.

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DEVELOPMENT CORP. (Address: G6 Dakota Residences, Gen. Malvar St., corner Adriatico St., Malate, Manila), JAMES CHRISTOPHER L. NAPOLES (At-Large/Address: D Lafayette Condo Libis, Quezon City), and JO CHRISTINE L. NAPOLES (At-Large/Address: No. 635 San Isidro St., Ayala Alabang, Muntinlupa City).

To recapitulate, the CTA Division previously dismissed the case against herein accused on the ground of prescription, and subsequently denied the motion for reconsideration previously filed by herein petitioner.

THE PARTIES

Petitioner is represented by the BIR, the government agency mandated to collect national revenue taxes, and is further represented by its Commissioner (CIR) through Revenue Officers Amercia G. Ami, Marites P. Arias, Nilda T. Se, and Josephine D. Madera.⁴

On the other hand, respondent corporation, is registered with the Securities and Exchange Commission (SEC) and the BIR, and is primarily engaged in real estate development, buying, selling, and leasing of real estate properties.⁵ Its responsible officers are the following: its President, James Christopher Napoles and Treasurer, Jo Christine L. Napoles.⁶

THE FACTS

It may be recalled that on December 1, 2016, a Resolution⁷ was issued by the investigating prosecutor, Senior Assistant State Prosecutor Ma. Cristina A. Montera-Barot, finding probable cause against herein respondents and recommending that they be charged for the following:

- (1) Four (4) counts of violation of Section 254 (attempt to evade and defeat); and
- (2) Four (4) counts of violation of Section 255 (failure to supply correct and accurate information)

⁴ Par. 8, Parties, *Verified Petition for Review*, EB Docket, p. 3.

⁵ Par. 9, Parties, *Verified Petition for Review*, EB Docket, p. 3.

⁶ Par. 10, Parties, *Verified Petition for Review*, EB Docket, p. 3.

⁷ Division Docket, pp. 7 to 15.

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Later, on July 19, 2024, an Information⁸ dated December 1, 2016 with attached records of preliminary investigation was filed before the CTA Division against herein respondents for violation of Section 255 of the National Internal Revenue Code of 1997, as amended (Tax Code) (Failure to Supply Correct and Accurate Information), to wit:

That on or about the 15th day of April 2010, in the City of Manila, Philippines and within the jurisdiction of this Honorable Court, accused **JCLN GLOBAL PROPERTIES DEVELOPMENT CORPORATION**, a domestic corporation duly registered with the Securities and Exchange Commission, **JAMES CHRISTOPHER L. NAPOLES** and **JO CHRISTINE L. NAPOLES**, respectively, did then and there willfully, unlawfully and knowingly through fraudulent means, deliberately file a fraudulent return for taxable year 2009 having intentionally and willfully failed to supply correct and accurate information in the subject income tax return by falsely and fraudulently stating therein the amount of Php 1,537,200.00 only as its gross sales/revenues for taxable year 2009 when in truth and in fact, they earned income for the same taxable year the total amount of Php36,065,884.05 which was used in the acquisition of real properties for the same taxable year and deliberately was not reported as part of its current assets in the Comparative Audited Financial Statements (CAPS) report deliberately concealing the existence of the acquired properties registered under its name which resulted to under-declaring its true and correct income in the amount of Php36,065,884.05 and failed to pay the correct tax which constitutes more than thirty percent (30%) of its declared revenues as stated in the subject return thereby incurring the basic deficiency income tax in the amount of Php 10,819,765.22, exclusive of interest and penalty charges, knowing fully well that the information stated in the subject return are inaccurate and erroneous to the damage and prejudice of the government.

CONTRARY TO LAW.

City of Manila for Quezon City
01 December 2016”

Subsequently, on August 20, 2024, the First Assailed Resolution was rendered by the CTA Division, finding no probable cause to issue a warrant of arrest, and thereby dismissing the case. The dispositive portion⁹ of which is reproduced below, *viz.*:

⁸ Division Docket, pp. 5 to 6.

⁹ Division Docket, p. 304.

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First Assailed Resolution (August 20, 2024)

WHEREFORE, the Court finds no probable cause to issue a warrant of arrest, on the ground of prescription. Accordingly, this case is **DISMISSED**.

SO ORDERED.

Aggrieved, petitioner then filed a *Formal Entry of Appearance with Motion for Reconsideration* (MR) on September 23, 2024,¹⁰ where it mainly contended that prescription has not set in as the period of discovery and the institution of judicial proceedings for the violation of Section 255 of the Tax Code against the then accused [herein respondents] not only triggers the commencement of the prescriptive period, but at the same time triggers interruption of the same.¹¹

Eventually, the Second Assailed Resolution was rendered by the CTA Division where it noted the *Formal Entry of Appearance*, yet denied the MR. The dispositive portion¹² of which provides, to wit:

Second Assailed Resolution (November 18, 2024)

WHEREFORE, the “Motion for Reconsideration (*To the Resolution dated August 20, 2024*)” filed on September 23, 2024 is **DENIED** for lack of merit.

SO ORDERED.

Petitioner, through the Department of Justice (DOJ) and the BIR, then received a copy of the Second Assailed Resolution on December 4, 2024 and December 5, 2024, respectively.¹³

THE PROCEEDINGS BEFORE THE CTA EN BANC

On December 20, 2024, petitioner filed the present *Verified Petition for Review via* registered mail – the hard copies of which were then received by this Court on January 03, 2025.

¹⁰ Division Docket, pp. 306 to 322.

¹¹ *Motion for Reconsideration (To the Resolution dated August 20, 2024)*, Division Docket, pp. 311 to 324.

¹² Division Docket, p. 329.

¹³ Notice of Resolution dated November 18, 2024, Division Docket, p. 326.

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Thereafter, petitioner was directed to submit a certified true copy of BIR Revenue Delegation Authority Order (RDAO) No. 2-2007.¹⁴ On April 25, 2025, petitioner filed its *Compliance (to the NOTICE to the Resolution dated April 10, 2025)* thereto.¹⁵ In a Notice¹⁶ dated June 24, 2025, the Court noted the same and respondent was directed to file its comment within ten (10) days from notice.

On July 10, 2025, respondent filed his *Comment via* registered mail, which was received by the Court on July 16, 2025.¹⁷ On even date, counsel for herein respondents likewise filed its *Formal Entry of Appearance*.¹⁸ Having observed that respondent failed¹⁹ to submit the minimum required number of copies of the foregoing, the Court then directed respondent to submit five (5) additional copies of the *Comment* and *Formal Entry of Appearance*,²⁰ to which respondent complied with.²¹ Thus, the Court noted the same and submitted the case for decision.²²

THE ASSIGNMENT OF ERROR²³

Whether or not the CTA Division erred in dismissing the case against the respondents for violation of Section 255 of the Tax Code, on the ground of prescription.

THE ARGUMENTS

Petitioner's arguments²⁴

In support of its contention that the CTA Division erred in dismissing the case, similar to its argument in the MR before the CTA Division, the latter maintains that prescription has not set in as the period of discovery and the institution of judicial proceedings for the violation of Section 255 of the Tax Code against herein respondent not

¹⁴ Notice April 10, 2025, EB Docket, p. 370.

¹⁵ EB Docket, p. 372 to 374.

¹⁶ EB Docket, p. 379.

¹⁷ EB Docket, pp. 383 to 396.

¹⁸ EB Docket, pp. 401 to 404.

¹⁹ Records Verification dated July 16, 2025, EB Docket, p. 382.

²⁰ Notice dated July 25, 2025, EB Docket, *unpaginated*.

²¹ *Compliance* dated August 01, 2025, EB Docket, pp. 407 to 410.

²² Notice dated September 17, 2025, EB Docket, p. 412.

²³ Assignment of Error/s, *Verified Petition for Review*, EB Docket, p. 6.

²⁴ Discussion, *Verified Petition for Review*, EB Docket, pp. 06 to 21.

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only triggers the commencement of the prescriptive period, but at the same time triggers interruption of the same prescriptive period.

Respondent's counter-arguments

On the other hand, respondent, by way of *Comment*,²⁵ counters that the CTA Division correctly rendered the First and Second Assailed Resolutions, dismissing the case on the ground of prescription, since petitioner failed to timely file the Information in Court within the five (5)-year prescriptive period as provided under Section 281 of the Tax Code. In support thereof, it argues that Section 281 of the Tax Code in relation to Section 2, Rule 9 of A.M. No. 05-11-07-CTA or the Revised Rules of the Court of Tax Appeals (RRCTA), explicitly provides that the period of prescription shall be interrupted by the filing of an Information in the name of the People of the Philippines before the CTA Division.

THE RULING

Upon careful review and consideration, the Court *En Banc* finds that **the present case must be dismissed** considering that the instant appeal was **belatedly filed by BIR legal officers who are not duly authorized** by the Office of the Solicitor General (OSG).

We discuss.

The instant Verified Petition for Review was filed out of time

Under Rule 9 of the RRCTA,²⁶ a party adversely affected by a ruling, decision, or resolution of the CTA Division in criminal cases, may elevate the matter, on appeal, to the CTA *En Banc* within fifteen (15) days from receipt thereof, to wit:

²⁵ EB Docket, pp. 383 to 396.

²⁶ Rules of the Court of Tax Appeals - approved by the Supreme Court on November 22, 2005 (A.M. No. 05-11-07-CTA); Amendments to the 2005 Rules of Court of the Court of Tax Appeals - approved by the Supreme Court on September 16, 2008 (A.M. No. 05-11-07-CTA); and Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals - approved by the Supreme Court on February 10, 2009 (A.M. No. 05-11-07-CTA).

RULE 9
PROCEDURE IN CRIMINAL CASES

XXX XXX XXX

SEC. 9. *Appeal; period to appeal.* —

XXX XXX XXX

(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. (*Emphasis supplied*)

As previously stated, the First Assailed Resolution dismissing the case was rendered by the CTA Division on August 20, 2024. After receipt thereof, petitioner filed its MR on September 23, 2024.²⁷

Subsequently, the Second Assailed Resolution denying petitioner's MR was then promulgated by the CTA Division on November 18, 2024.

Records disclose that as early as December 4, 2024, the DOJ already received a copy of the Second Assailed Resolution, and the BIR received the same on the next day, December 5, 2024.²⁸

On December 20, 2024, the *Verified Petition for Review* was filed.

Upon careful review and consideration, the Court *En Banc* rules that the present appeal was belatedly filed, and therefore must be dismissed.

We explain.

²⁷ Division Docket, pp. 306 to 322.

²⁸ Notice of Resolution dated November 18, 2024, Division Docket, p. 326.

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It is clear that under Rule 9 of the RRCTA, the conduct and the prosecution of all criminal actions shall always be under the direction and control of the public prosecutor, to wit:

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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. (*Emphasis supplied*)

Applying the foregoing in the present case, the proper reckoning point of the fifteen (15)-day period to appeal before the CTA *En Banc* must be counted from the receipt of the DOJ of the Second Assailed Resolution. Being the public prosecutor, it retained direction and control over the case, notwithstanding the deputization of other legal officers or special prosecutors. Thus, **when the DOJ received the same on December 4, 2024, it had fifteen (15) days therefrom or until December 19, 2024 to file an appeal before the CTA *En Banc*.**

Considering that **the present appeal was merely filed on December 20, 2024**, the same is already **time-barred**.

Hence, petitioner is mistaken to commence the filing of the present appeal from the receipt of the BIR of the Second Assailed Resolution on a later date. Furthermore, it must be pointed out that the deputized special attorney has no legal authority to decide whether or not an appeal should be made.²⁹

Settled is the crucial and fundamental 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.

²⁹ *National Power Corporation vs. National Labor Relations Commission, et al.*, G.R. Nos. 90933-61, May 29, 1997.

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It is likewise worthy to emphasize that the Supreme Court, in *National Power Corporation vs. Spouses Lorenzo L. Laohoo and Visitacion Lim-Laohoo, et al.*,³⁰ held that the failure to timely perfect an appeal is not merely a technicality for it divests the appellate court of jurisdiction over the appeal, 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. As a result, no court could exercise appellate jurisdiction to review the decision. It is settled that 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. 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.

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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. It raises a jurisdiction problem, as it deprives the appellate court of its jurisdiction over the appeal.** 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*,³¹ 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. (*Emphases and underscoring supplied*)

³⁰ G.R. No. 151973, July 23, 2009.

³¹ G.R. No. 159520, September 19, 2006.

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After all, the Court *En Banc* deems it crucial to emphasize that the Supreme Court has consistently acknowledged and ruled that the right to appeal is merely a privilege, not a natural right, and the procedures governing the same must be adhered to. Otherwise, the right to appeal may be lost. We find basis in the case of *Stolt-Nielsen Marine Services Inc. v. National Labor Relations Commission*,³² which provides that:³³

Time and again, it has been held that the **right to appeal is not a natural right or a part of due process, but merely a statutory privilege and may be exercised only in the manner and in accordance with the provisions of the law.** The party who seeks to avail of the same **must comply with the requirements of the rules, failing in which the right to appeal is lost.** (*Emphasis supplied*)

Aside from the belated filing of the *Verified Petition*, the Court *En Banc* finds that the BIR legal officers are likewise without authority to file the same, as will be discussed below.

The BIR lacked proper legal authority to represent the People of the Philippines in pursuing the present Appeal

It is fundamental that it is the **OSG which has the primary duty to represent the Government** in all proceedings it is involved in as provided in the Administrative Code of 1987, which outlines the powers and functions of the OSG, including but not limited to the following:

SECTION 35. Powers and Functions. — **The Office of the Solicitor General shall represent the Government of the Philippines, its agencies and instrumentalities and its officials and agents in any litigation, proceeding, investigation or matter requiring the services of a lawyer.** When authorized by the President or head of the office concerned, it shall also represent government-owned or controlled corporations. **The Office of the Solicitor General shall constitute the law office of the Government and, as such, shall discharge duties requiring the services of a lawyer.** It shall have the following specific powers and functions:

(1) Represent the Government in the Supreme Court and the Court of Appeals in all criminal proceedings; represent the Government

³² G.R. No. 147623, December 13, 2005.

³³ G.R. No. 255473, February 13, 2023.

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and its officers in the Supreme Court, the Court of Appeals, and all other courts or tribunals in all civil actions and special proceedings in which the Government or any officer thereof in his official capacity is a party.³⁴ (*Emphasis supplied*)

Although Section 220 of the Tax Code, provides that civil and criminal actions under the Tax Code or other laws enforced by the BIR, and proceedings instituted in behalf of the Government, shall be conducted by the legal officers of the BIR, this was already categorically clarified in the Supreme Court case of *Civil Service Commission, et al. v. Asensi*,³⁵ that the duty of the OSG to represent the Government remains notwithstanding Section 220 of the Tax Code, *viz.*:

...the Court has already ruled on a similar argument before in *Commissioner of Internal Revenue v. La Suerte Cigar and Cigarette Factory*, which was previously cited in the assailed Resolution. In that case, the Commissioner of Internal Revenue invoked Section 220 of the Tax Reform Act of 1997 in asserting that its legal officers were allowed to institute civil and criminal actions and proceedings in behalf of the government before the Supreme Court. The Court disagreed, stating that **'Section 220 of the Tax Reform Act must not be understood as overturning the long established procedure before this Court in requiring the Solicitor General to represent the interest of the Republic.'** The Court again cited *Gonzales v. Chavez* in holding that 'from the historical and statutory perspectives, **the Solicitor General is the principal law officer and legal defender of the government.**' **Strikingly, the Tax Reform Act was a law enacted subsequent to the Administrative Code and is more specific in application to tax cases. Yet these considerations were not sufficient for the Court to consider the powers granted to BIR legal officers under Section 220 of the Tax Reform Act as superseding those vested to the Solicitor General under the Administrative Code.** xxx. (*Emphases and underscoring added*); (*Citations omitted*)

More importantly, the same case likewise specifically provided that **the primary responsibility of the Solicitor General to appear for the government extends further to appellate proceedings**.³⁶

Furthermore, Revenue Memorandum Circular (RMC) No. 025-10 discussed the existence of a Memorandum of Agreement (MOA) between the OSG and the BIR, where the respective responsibilities and duties of the latter agencies in the facilitation and preparation of

³⁴ Section 35, Chapter 12, Title III, Book IV.

³⁵ G.R. No. 160657, December 17, 2004.

³⁶ *Civil Service Commission, et al. v. Asensi*, G.R. No. 160657, December 17, 2004.

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tax cases, were clearly defined and designated. There, it was **categorically stated that as regards the aspect of appeals before the CTA *En Banc*, the OSG deputizes BIR handling lawyers to continue the prosecution or litigation of such cases.** Hence, the **BIR is required to periodically submit a list of handling lawyers to be deputized by the OSG, viz.:**

REVENUE MEMORANDUM CIRCULAR NO. 025-10³⁷

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WHEREAS, in the Resolution promulgated on 04 July 2002 in G.R. No. 144942 entitled Commissioner of Internal Revenue vs. *La Suerte Cigar and Cigarette Factory*, the Supreme Court *En Banc* ruled that "*it is the Solicitor General who has the primary responsibility to appear for the government in appellate proceedings.*"

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2. Cases appealed before the Regional Trial Courts, Court of Appeals and the Court of Tax Appeals *En Banc*.

a. The OSG hereby deputizes BIR handling lawyers to:

i. Appear before the Courts; and

ii. Continue the prosecution/litigation of appealed tax cases before the Regional Trial Courts, Court of Appeals and the Court of Tax Appeals *En Banc*.

The BIR handling lawyer shall have the following responsibilities:

i. To appear before courts; and

ii. To prepare all pleadings, motions, orders, decisions, resolutions, communications and other papers/documents in connection with the case.

b. The **BIR shall periodically submit a list of handling lawyers to the OSG for purposes of deputation.** (*Emphasis supplied*)

Given the foregoing, while the OSG may deputize BIR handling lawyers to continue its tax cases before the CTA *En Banc*, the former retains supervision and control over such deputized lawyers, as held in

³⁷ Publishing the Full Text of the Memorandum of Agreement Between the BIR and the OSG, March 17, 2010.

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Republic of the Philippines, represented by the Land Registration Authority vs. Raymundo Viaje, et al.,³⁸ to wit:

The power of the OSG to deputize legal officers of the government departments, bureaus, agencies and offices to assist it in representing the government is well settled. **The Administrative Code of 1987 explicitly states that the OSG shall have the power to 'deputize legal officers of government departments, bureaus, agencies and offices to assist the Solicitor General and appear or represent the Government in cases involving their respective offices, brought before the courts and exercise supervision and control over such legal officers with respect to such cases.'** (*Emphases and underscoring added*)

Therefore, it is well-settled and necessary to emphasize the crucial and distinct roles of the BIR and the OSG in its pursuit of appeals before any court of law. To repeat, it is clear that as a general rule, the OSG is the proper party to file the necessary appeal, unless it *properly* deputizes other legal officers to continue such cases on its behalf, while retaining supervision and control therein.

More crucial and applicable to the case at hand is that under the procedure in criminal cases provided in Section 10, Rule 9 of the RRCTA, it is explicitly provided that the **Solicitor General** stands as counsel for the People and government officials sued in their official capacity, and that it **shall represent all cases brought to the CTA in the exercise of its appellate jurisdiction, viz.:**

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SEC. 10. *Solicitor General as Counsel for the People and Government Officials Sued in their Official Capacity.* — **The Solicitor General shall represent the people of the Philippines and government officials sued in their official capacity in all cases brought to the Court in the exercise of its appellate jurisdiction.** The former may deputize the legal officers of the Bureau of Internal Revenue in cases brought under the National Internal Revenue Code or others laws enforced by the Bureau of Internal Revenue, or the legal officers of the Bureau of Customs in cases brought under the Tariff and Customs Code of the Philippines or others laws enforced by the Bureau of Customs, to appear in behalf of the officials of said agencies sued in their officials

³⁸ G.R. No. 180993, January 27, 2016.

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capacity: *Provided, however, such **duly deputized legal officers shall remain at all times under the direct control and supervision of the Solicitor General.** (Emphasis and underscoring supplied)*

Hence, the foregoing premises considered, it is clear that **pursuing an appeal to the CTA *En Banc* requires the same to be filed by the OSG, unless the latter properly deputizes other legal officers.** This Court *En Banc* finds that a close examination of the instant *Verified Petition for Review* before Us reveals that it is merely filed by the BIR lawyers acting as special prosecutors without any deputization orders from the OSG. Although RMC No. 025-10 was attached, this is not sufficient without the specific deputization order of the OSG of the authorized lawyers to pursue the action. **Absent any proof of deputation by the OSG, petitioner lacks the authority to institute the present appeal.**

Likewise, while it may be noted that the *Verified Petition* is attached with the RDAO No. 2-2007, authorizing BIR officials to file civil and criminal cases, this Court likewise finds the same as insufficient to serve as the required authorization – as this RDAO merely originated from the Commissioner of the BIR, and not of the OSG.

Thus, the belated filing of the present appeal and the absence of a proper authorization from the OSG on the *Verified Petition* renders the same fatal. In the recent case of *Commissioner of Internal Revenue v. Second Division of the Court of Tax Appeals*,³⁹ it has been held that **a petition filed without the OSG's *imprimatur*, when it is required, shall be defective; it shall be dismissible based on this ground alone.**

Considering that not only is the present *Verified Petition for Review* belatedly filed, it was likewise not properly filed by the OSG or its deputized legal officers. Hence, the same shall be dismissed as the Court did not properly acquire jurisdiction over the instant case.

Accordingly, the First and Second Assailed Resolutions of the Court in Division have become final and executory.

³⁹ G.R. No. 280165, August 4, 2025.

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Hence, in view of the foregoing, We shall no longer belabor to rule on the error assigned by herein petitioner.

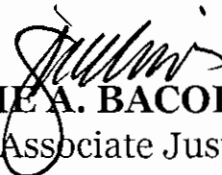
WHEREFORE, premises considered, the *Verified Petition for Review* is **DISMISSED**.

SO ORDERED.


HENRY S. ANGELES
Associate Justice

WE CONCUR:

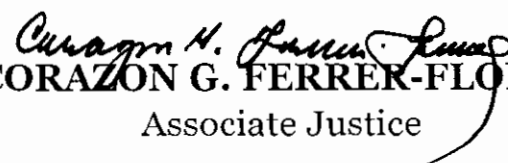
ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice
(ON OFFICIAL BUSINESS)

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY P. REYES-FAJARDO
Associate Justice

INHIBITED
LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice

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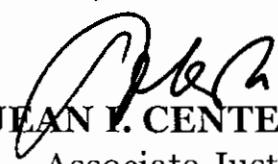
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PAOLO S. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice

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CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.


JEAN MARIE A. BACORRO-VILLENA
Acting Presiding Justice