Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

TUGUEGARAO CITY, represented by MAYOR DELFIN TELAN TING in his capacity as City Mayor and BUENAVENTURA F. LAGUNDI in his capacity as City Treasurer of Tuguegarao City, Petitioners,	**CTA AC NO. 104**
	Members:
	DEL ROSARIO, Chairperson **UY,** **MINDARO-GRULLA, *JJ.***
-versus-	
SPS. MARCELO D. CARAG AND ALICIA CARAG, Respondent.	Promulgated: AUG 07 2013 ; 9:30 a.m.

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RESOLUTION

On April 19, 2013, the Court granted petitioners' Motion for Extension of Time to File Petition for Review filed on March 8, 2013 as well as petitioner's Second Motion for Extension of Time to File Petition filed on March 22, 2013. The Court gave petitioners a **NON-EXTENDIBLE** period of thirty (30) days from March 8, 2013, or until April 7, 2013, within which to file their Petition for Review.

Based on the aforestated motions, petitioners intend to appeal the Judgment promulgated on October 25, 2012 by the Regional Trial Court of Cagayan, Branch 03, Tuguegarao City, Cagayan in **Civil Case No. 7076** entitled ***"Spouses Marcelo D. Carag and Alicia Carag vs. The City of Tuguegarao and The Hon. Buenaventura F. Lagundi, in his capacity as City Treasurer of Tuguegarao City"*** granting the appeal filed by Spouses Marcelo D. Carag and Alicia Carag against the assessment of business taxes and fees for the years 2003 to 2007 issued by Tuguegarao City and its Order dated January 21, 2013 denying petitioners' Motion for Reconsideration for lack of merit.

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As of June 4, 2013 and per records of this Court, however, counsel for petitioners failed to file a Petition for Review in the above-captioned case.[1]

It is well-settled that 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 orderly discharge of judicial business.[2] The right to appeal is neither a natural right nor a part of due process. Hence, the perfection of an appeal within the period and in the manner prescribed by law is mandatory; noncompliance with this legal requirement is fatal, and has the effect of making the judgment final and executory.[3] Furthermore, the failure to perfect an appeal is not a mere technicality as it raises a jurisdictional problem which deprives the appellate court of jurisdiction over the appeal.[4]

In view of petitioners' failure to timely file their Petition for Review before this Court within the extension granted, that is, on or before April 7, 2013, this Court resolves to **DISMISS** the above-captioned case.

WHEREFORE, in light of the foregoing premises, the above-captioned case is hereby **DISMISSED.**

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

Cielito N. Mindaro-Grulla

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

[1] CTA Records Verification dated June 4, 2013.
[2] Heirs of Jose Esplana vs. The Court of Appeals, et. al., G. R. No. 155758, October 31, 2008, citing Videogram Regulatory Board vs. Court of Appeals, G.R. No. 106564, November 28, 1996.
[3] Fred N. Bello vs. National Labor Relations Commission, Corpuz Moya Security and Services, Inc. and/or Remedios Moya, G.R. No. 146212, September 5, 2007.
[4] *Id.*, citing Florentino Zaragoza vs. Pedro Nobleza, G.R. No. 144560, April 13, 2004.