REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

First Division

CRISTETA M. ESTEBAN in her capacity as MUNICIPAL TREASURER OF NORZAGARAY, PROVINCE OF BULACAN and the MUNICIPALITY OF NORZAGARAY, PROVINCE OF BULACAN, Petitioners,	**CTA AC NO. 175** *Members*: **DEL ROSARIO**, *P.J., Chairperson,* **UY**, *and* **MINDARO-GRULLA**, *JJ.*
- **versus** -	
MIRANT (PHILIPPINES) ENERGY CORPORATION and HONORABLE MIRASOL O. DYCHINGCO, in her capacity as the Presiding Judge of the Regional Trial Court, Branch 20, Malolos, Bulacan, Respondents.	Promulgated: JUL 18 2017 11:24 am

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DECISION

DEL ROSARIO, P.J.:

This is a Petition for Certiorari filed on October 24, 2016 by petitioners Cristeta M. Esteban, in her capacity as Municipal Treasurer of Norzagaray, Province of Bulacan, and the Municipality of Norzagaray, Province of Bulacan, pursuant to Section 4, Rules 65 of the Revised Rules of Court seeking to reverse and set aside the Decision dated November 12, 2015[1] issued by the Regional Trial Court (RTC), Branch 20, Malolos City, Bulacan in Civil Case No. 765-M-2005 entitled "*Mirant (Philippines) Energy Corporation vs. Cristeta M. Esteban in her capacity as Municipal Treasurer of Norzagaray,*

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[1] Annex "I", CTA Docket, pp. 152-233.

Province of Bulacan and the Municipality of Norzagaray, Province of Bulacan. In the assailed Decision, the RTC granted private respondent Mirant (Philippines) Energy Corporation's Amended Petition for Review and cancelled the amended assessment of local business taxes in the total amount of P42,102,280.77 for lack of legal basis. The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, the *Amended Petition* dated 29 October 2006 is granted. Respondent Cristeta M. Esteban's amended assessment in the total amount of P42,102,280.77, which is contained in her letter dated 28 September 2005, is hereby cancelled for lack of legal basis.
>
> **SO ORDERED.**"

THE PARTIES

Petitioner CRISTETA M. ESTEBAN is the duly appointed Municipal Treasurer of Norzagaray, Province of Bulacan, authorized under the Local Government Code of 1991 (Republic Act No. 7160) and Section 6B.14 (b) of Ordinance No. 98-10-31-A of the Municipality of Norzagaray (Revenue Code of Norzagaray) to perform the duties of said office, including, among others, the assessment and collection of local business taxes. Her office is located at the Municipal Hall, Poblacion, Norzagaray, Province of Bulacan where she may be served with court processes. Petitioner Municipality of Norzagaray, Province of Bulacan is a municipality organized and existing in accordance with law within the Province of Bulacan, with office at the Municipal Hall, Poblacion, Norzagaray, Province of Bulacan.[2]

Respondent Mirant (Philippines) Energy Corporation [MPEC] is a domestic corporation duly organized and existing under Philippine laws with principal office located at Suite 501, CTC Building, 2232 Roxas Boulevard, Pasay City. It is primarily engaged in the business of developing, designing, constructing, erecting, assembling, commissioning, owning, operating, maintaining, rehabilitating and managing gas turbine and other power generating plants and related facilities for the conversion into electricity of coal, distillate and other

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[2] Par. 3 of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 2 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 46-47, and 65.

fuel provided by and under contract with Government of the Republic of the Philippines, or any subdivision, instrumentality or agency thereof, or any government owned or controlled corporations or other entity engaged in the development, supply or distribution of energy.[3]

On October 22, 2001, the Securities and Exchange Commission approved the amendment of respondent MPEC's articles of incorporation to include the business of supplying and delivering electricity, and providing services in connection with the supply or delivery of electricity.[4]

Respondent Hon. Mirasol O. Dychingco is the Presiding Judge of Branch 20, RTC, Malolos City.[5]

THE FACTS

On June 25, 2001, respondent MPEC (then under the name "Southern Energy Mobile, Inc.") entered into a Tripartite Master Agreement ("TMA") with the National Power Corporation (NPC) and Mirant Sual Corporation (then under the name Southern Energy Pagasinan, Inc. and hereafter, MSC). Under the TMA, respondent MPEC will purchase electricity in bulk from NPC and MSC which electricity will be sold, in turn, by respondent MPEC to its various customers, including industrial end-users.[6] Part of the agreement calls for the transmission by NPC of the electricity supplied by MSC to respondent MPEC from MSC's coal-fired thermal power plant in Sual, Pangasinan through the NPC power grid to the delivery points.[7]

Respondent MPEC alleged that it entered into an Electric Power Purchase Agreement (EPPA) with Republic Cement Corporation (RCC) on February 15, 2001 for the supply of electricity

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[3] Par. 2 of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 2 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 47 and 65.
[4] Par. 2 of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 2 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 47 and 65.
[5] par. 12, Petition for Certiorari, CTA Docket, p. 11.
[6] Par. 4 of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 3 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 48 and 65.
[7] *Id.*

to the latter's cement plant located in Norzagaray, Bulacan. The EPPA was signed and executed in Manila.[8]

Pursuant to the EPPA, respondent MPEC claims that it supplied and is continuously supplying electricity to RCC's cement plant located in Norzagaray, Bulacan through RCC's substation located within the RCC compound in Norzagaray, Bulacan. Respondent supplies the electric power it purchased from NPC and MSC. MPEC uses the National Transmission Commission transmission line to deliver electricity to the RCC substation. RCC, on the other hand, uses a connector to tap or connect its substation to the TRANSCO transmission line.[9]

Respondent MPEC has its principal office in Pasay City and it does not maintain any branch, sales office, plant, project office or warehouse in the Municipality of Norzagaray. The principal office of RCC is in Makati City.[10]

On August 24, 2005, petitioner Esteban issued a letter to respondent MPEC, with corresponding Notice of Assessment, which was received by respondent MPEC on August 25, 2005, assessing it for alleged unpaid local business taxes for taxable year 2002, 2003 and 2004 as dealer/broker under Section 2A.02 (b) of the Revenue Code of Norzagaray in the total amount of P7,149,739.58, inclusive of interests and surcharges.[11]

The assessment was computed as follows:

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[8] Par. 5 of respondent's Amended Petition dated October 29, 2006, CTA Docket, p. 48.
[9] Par. 5 of respondent's Amended Petition dated October 29, 2006, CTA Docket, pp. 48-49.
[10] Par. 6 of respondent's Amended Petition dated October 29, 2006, CTA Docket, p. 49.
[11] Par. 7 of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 6 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 49 and 65.

	2004	2003	2002	**GRAND TOTAL**
Receipts from Sales/Supply of Electricity to RCC	P427,895,431.00	P360,459,508.00	P295,523,269.00	
Taxable at Norzagaray – 70%	P299,526,802.00	P252,321,656.00	P206,866,288.00	
Business Tax Due as Dealer/Broker				
Rate of Tax – 55% of 1% of Gross	P 1,647,397.41	P 1,387,769.11	P 1,137,764.59	
As per Mun. Ordinance No. 98-10-31-A Sec. 2A.02.letter (b)				
Plus 25% Surcharge	411,849.35	346,942.28	284,441.15	
Interest Due at 2% per month	329,479.48	693,884.55	910,211.67	
Sub Total	P 2,388,726.24	P 2,428,595.93	P 2,332,417.40	**P 7,149,739.58**[12]

On September 22, 2005, within thirty (30) days from its receipt of the Notice of Assessment, respondent MPEC filed its protest letter arguing that the assessment has no legal or factual basis and requesting that it be withdrawn and cancelled.[13]

On October 13, 2005, respondent MPEC received petitioner's Letter dated September 28, 2005, which respondent MPEC claims had effectively denied its protest.[14]

The said letter-reply amended the assessment of local business tax against respondent MPEC and included Mayor's Permit Fee which was allegedly a requirement for the renewal of respondent MPEC's license by the Energy Regulatory Commission pursuant to Section 29 of Republic Act No. 9136 (Electric Power Industry Reform Act of 2001, hereinafter, "EPIRA law").[15]

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[12] Par. 7.1 of respondent's Amended Petition dated October 29, 2006, which was admitted in par. 6 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 49 and 65.
[13] Par. 8 of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 6 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 50 and 65.
[14] Par. 9 of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 7 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 50 and 66.
[15] Pars. 9.1 and 9.2, of respondent's Amended Petition dated October 29, 2006 which was admitted in par. 7 of petitioners' Answer dated November 20, 2006, CTA Docket, pp. 50 and 66.

The following are the details of the alleged "amended" assessed business taxes and Mayor's Permit Fee against respondent:

	2005	2004	2003	2002	Total
Receipts from negotiated Supply & Brokered Sales of Electricity to RCC	P427,895,431.00	P360,459,508.00	P295,523,269.00	P -	P1,083,878,208.00
Tax Due (paragraph (h), Sec. 6 of the Revenue Code of Norzagaray- 2.2%)	P 9,413,669.48	P 7,930,109.18	P6,501,511.92	P -	(23845290.58) P 23, 845,320.58
Mayor's Permit	6,500.00	6,500.00	6,500.00	6,500.00	26,000.00
Mayor's Clearance	500.00	500.00	500.00	500.00	2,000.00
Sanitary Inspection Fee	200.00	200.00	200.00	200.00	800.00
Sub Total	P 9,420,899.48	P 7,937,309.18	P 6,508,711.92	P 7,200.00	P 23,874,120.58
Plus 25% Surcharge	2,355,224.87	1,984,327.29	1,627,177.98	1,800.00	5,968,530.14
Interest Due at 2% per month	2,355,224.87	4,365,520.05	5,532,405.13	6,480.00	12,259,630.05
Total Business Tax Due	P 14, 131,349.22	P 14, 287,156.52	P 13,668,295.03	P 15,480.00	P42,102,280.77[16]

On November 14, 2005, respondent MPEC filed a Petition for cancellation of local business tax assessments for taxable years 2002-2005 against petitioner Cristeta M. Esteban in her capacity as Municipal Treasurer of Norzagaray, Province of Bulacan before the RTC.[17]

On February 1, 2006, petitioner Esteban filed a Motion to Dismiss which was denied by the RTC in the Order dated September 15, 2006.[18]

On October 27, 2006, respondent MPEC filed an Amended Petition[19] impleading the Municipality of Norzagaray, Province of Bulacan as a respondent before the RTC.[20]

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[16] Par. 9.3 of respondent's Amended Petition dated October 29, 2006 which was admitted in petitioners' Answer dated November 20, 2006, CTA Docket, pp. 50, 51, and 66.
[17] Annex "I", CTA Docket, p. 152.
[18] *Id.*
[19] Annex "A", CTA Docket, pp. 46-64.

Petitioners filed their Answer dated November 20, 2006 interposing Special and Affirmative Defenses with corresponding compulsory counterclaim where petitioners prayed that respondent MPEC pay them attorney's fees in the amount of P100,000.00, appearance fees in the amount of P2,500.00 per court hearing, and litigation expenses in the amount of P20,000.00.[21]

During trial, both parties presented their respective testimonial and documentary evidence. Respondent MPEC presented Ms. Taryn F. Uberita, Ms. Sarah Jane B. Calayag-Tantengco, and Ms. Marienette R. Marcelino as its witnesses; while petitioners presented Mr. Marty O. Marcelo as their sole witness.[22]

The Court *a quo* admitted respondent MPEC's formally offered Exhibits[23] as well as petitioners' Exhibits "6" to "9".[24]

On November 12, 2015, the Court *a quo* issued the assailed Decision, a copy of which was allegedly received by petitioners on August 23, 2016.[25]

The present Petition for Certiorari was filed on October 24, 2016.

Respondent MPEC filed its Comment/Opposition (To the Petition for Certiorari) on December 21, 2016.[26]

The case was submitted for decision on April 3, 2017[27] after noting the filing of "Memorandum (for Respondent TeaM (Philippines) Energy Corporation)" on February 20, 2017[28] and the posting of "Memorandum for the Petitioners" on March 17, 2017.[29]

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[20] *Id.*
[21] Petitioner's Answer dated November 20, 2006, CTA Docket, pp. 65-73.
[22] Annex "I", CTA Docket, pp. 161 and 206.
[23] Annex "I", CTA Docket, p. 206.
[24] *Id.*
[25] Par. 6, Petition for Certiorari, CTA Docket, p. 10.
[26] CTA Docket, pp. 248-279.
[27] CTA Docket, pp. 379-380.
[28] CTA Docket, pp. 359-374.
[29] CTA Docket, pp. 303-339.

THE PARTIES' ARGUMENTS

Petitioners' Arguments

Petitioners claim that the RTC committed grave abuse of discretion amounting to lack or excess of jurisdiction when it issued the assailed Decision granting respondent MPEC's Amended Petition and in cancelling the amended assessment issued against respondent MPEC in the total amount of P42,102,280.77 for lack of legal basis. Petitioners argue that the RTC erred in preventing the Local Government of Norzagaray, Bulacan from collecting the business tax and Mayor's Permit Fee from respondent MPEC despite clear admission by the latter that it was doing business as a supplier of electricity in the Municipality of Norzagaray, Bulacan. RTC's denial of petitioners' collection of taxes against respondent MPEC is a gross violation of the inherent right of the Municipality of Norzagaray, Bulacan's power to tax.[30]

Petitioners also contend that the RTC committed grave abuse of discretion tantamount to lack of jurisdiction when it did not consider the fact that electricity is a non-tangible matter which cannot be physically transported by persons from Pasay City to RCC in Norzagaray, Bulacan. Hence, construction or maintenance of a branch or sales office cannot be expected since electricity is transported through electric wire and passes to the electric meter put up by respondent MPEC and its customer RCC in a substation. It is an undisputed fact that respondent MPEC is doing business within the jurisdiction of Norzagaray, Bulacan as evidenced by the presence of a sub-station at Brgy. Minuyan, Norzagaray, Bulacan which has an electric meter that measures the sales transaction of respondent MPEC and RCC.[31]

Petitioners assert that the RTC's conclusion that petitioner cannot conduct its business operation in a substation is erroneous since the quantity of sales of electricity is measured at the said substation. Allegedly, without the electric meter, no sales of electricity can occur in Norzagaray, Bulacan between MPEC and RCC.[32]

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[30] Petition for Certiorari, CTA Docket, p. 34.
[31] Petition for Certiorari, CTA Docket, pp. 34-35.
[32] Petition for Certiorari, CTA Docket, p. 32.

Petitioners insist that respondent MPEC is not exempt from complying with the rule on exhaustion of administrative remedies on the basis only of the letter by petitioner Esteban to respondent MPEC, which was misinterpreted by respondent MPEC as an order by petitioner Esteban to respondent MPEC to directly assail the assessment before the court. Petitioners maintain that jurisdiction is conferred by law and not by a mere statement of a municipal treasurer that her assessment is final and executory. The treasurer has no power to modify nor change the jurisdiction already conferred by law.[33]

Petitioners further declare that the 70%-30% rule on allocation of sales for local business tax purposes does not apply in the instant case since respondent MPEC is considered a broker.[34]

Finally, petitioners state that the situs rule applies on other businesses not classified under Section 143 of the Local Government Code of 1991.[35]

Respondent MPEC's Counter-Arguments

Respondent MPEC, on the other hand, argues that petitioners adopted an improper mode of appeal beyond the period allowed by Republic Act No. 1125 and the Revised Rules of the Court of Tax Appeals (RRCTA); hence, the instant Petition should be dismissed.[36]

Respondent MPEC claims that the Petition has no legal effect as it was not signed by petitioners' counsel citing Rule 7, Section 3 of the Rules of Court and the case of *Intestate Estate of Jose Uy vs. Atty. Pacifico M. Maghari III*, A.C. No. 10525, September 1, 2015.[37]

As to the assessment and collection of local business tax, respondent MPEC avers that there is no violation of the inherent right of the Municipality of Norzagaray, Bulacan's power to tax since the

[33] Petition for Certiorari, CTA Docket, pp. 32-33.
[34] Petition for Certiorari, CTA Docket, p. 34.
[35] Petition for Certiorari, CTA Docket, p. 34.
[36] Comment/Opposition (To the Petition for Certiorari), CTA Docket, p. 251.
[37] Comment/Opposition (To the Petition for Certiorari), CTA Docket, pp. 251 and 259.

gross revenues sought to be subjected to local business tax have, in fact, no tax situs in Norzagaray, Bulacan citing Section 150 (a) of the LGC in relation to Section 243(a)(2) of Administrative Order No. 270. Respondent MPEC elaborates that it cannot be considered to have a branch within the jurisdiction of the Municipality of Norzagaray, Bulacan since the subject sales were recorded in its principal place of business in Pasay City.[38]

Respondent MPEC states that the definition of "branch" or "sales office" is also applicable to respondent MPEC as a supplier of electricity. It claims that since its principal office is in Pasay City and considering that it has no branch or sales office in Norzagaray, Bulacan, petitioners have no basis to assess it of local business tax on its sales of electricity to RCC. [39]

Respondent MPEC further maintains that the rules on allocation of sales as provided under Section 150 of the LGC is applicable in this case and that it is not a broker but merely a dealer as defined in Section 131(k) of the LGC.[40]

Lastly, respondent MPEC insists that petitioners are estopped from invoking the rule on exhaustion of administrative remedies when petitioner Esteban has made a final decision on the matter being questioned.[41]

THE ISSUES

As culled from petitioners' **Petition for Certiorari** and **Memorandum for the Petitioners** as well as from respondent **MPEC's Comment/Opposition (To the Petition for Certiorari)** and **Memorandum (for Respondent TeaM (Philippines) Energy Corporation)**, the following issues are submitted for the Court's resolution:

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[38] Comment/Opposition (To the Petition for Certiorari), CTA Docket, pp. 251, 252, and 261-266.
[39] Comment/Opposition (To the Petition for Certiorari), CTA Docket, pp. 266, and 270-271.
[40] Comment/Opposition (To the Petition for Certiorari), CTA Docket, p. 271.
[41] Comment/Opposition (To the Petition for Certiorari), CTA Docket, pp. 272-274.

1. Whether or not petitioners availed of an improper mode of appeal;

2. Whether or not the Petition for Certiorari has legal effect as it was signed by petitioners' private counsel only;

3. Whether or not there is a gross deprivation by the RTC of the Municipality of Norzagaray, Bulacan's power to tax;

4. Whether or not the definition of "branch" or "sales office" is applicable in the instant case as electricity, an intangible commodity, cannot be stored in a branch or sales office;

5. Whether or not respondent MPEC is exempt from complying with the rule on exhaustion of administrative remedies on the basis of the letter by petitioner Esteban to respondent MPEC ordering respondent MPEC to directly assail the assessment before the court;

6. Whether or not the 70-30% rule on allocation of sales for local business tax purposes applies in the instant case;

7. Whether or not the situs rule applies to other businesses not classified under Section 143 of the LGC; and,

8. Whether or not the RTC committed grave abuse of discretion amounting to lack or excess of jurisdiction when it issued the assailed Decision granting the amended petition of respondent MPEC.

THE COURT'S RULING

The Court shall resolve the first issue pertaining to the mode of appeal availed of by petitioners in assailing the RTC Decision.

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The Court of Tax Appeals (CTA) is conferred with authority to review on appeal decisions of the RTC in local tax cases as provided in Section 7 of Republic Act (RA) No. 1125, as amended by RA No. 9282, *viz.*:

> "Sec. 7. Jurisdiction. - The CTA shall exercise:
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> a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> xxx xxx xxx
>
> 3. **Decisions, orders or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction**;" (Boldfacing supplied)

The aforesaid authority is re-echoed in Section 3(a)(3) of Rule 4 of the 2005 Revised Rules of the Court of Tax Appeals (RRCTA) which states:

> "RULE 4
> JURISDICTION OF THE COURT
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> xxx xxx xxx
>
> SEC. 3. Cases within the jurisdiction of the Court in Division. - The Court in Division shall exercise:
>
> (a) Exclusive original over or appellate jurisdiction to review by appeal the following:
>
> xxx xxx xxx
>
> (3) **Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their original jurisdiction**." (Boldfacing supplied)

A party adversely affected by a decision or ruling of the RTC in local taxes may file an appeal by way of a petition for review with the CTA within thirty (30) days from receipt of the assailed decision or ruling pursuant to Section 11 of RA 1125, as amended by RA 9282, *viz*:

> "SEC. 11. Who May Appeal; Mode of Appeal; Effect of Appeal. - Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or **the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.**
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> '**Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA within thirty (30) days from the receipt of the decision or ruling** or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon. A Division of the CTA shall hear the appeal: *Provided, however*, That with respect to decisions or rulings of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of its appellate jurisdiction appeal shall be made by filing a petition for review under a procedure analogous to that provided for under rule 43 of the 1997 Rules of Civil Procedure with the CTA, which shall hear the case *en banc*. xxx'" (Boldfacing supplied)

Clearly, the remedy available to assail the decision or ruling of the RTC in local tax cases is an appeal which shall be made by filing a Petition for Review under a procedure analogous to that provided under Rule 42 of the Rules of Court and the appeal should be filed within thirty (30) days from receipt of the RTC's assailed decision or ruling.

In this case, records show that instead of filing an appeal by way of a Petition for Review before the CTA within thirty (30) days from petitioners' receipt of the assailed Decision on August 23, 2016, they filed a Petition for Certiorari under Rule 65 of the Rules of Court on October 24, 2016 or sixty-two (62) days beyond the reglementary period of appeal. Petitioners' allegation that respondent Judge Dychingco committed grave abuse of discretion does not make the Petition for Certiorari the proper remedy as a writ of certiorari will not issue where the remedy of appeal is available to the aggrieved party. As aforementioned, the remedy of an appeal by way of a Petition for Review is available to petitioners pursuant to Section 11 of RA 1125, as amended, in relation to Rule 42 of the Rules of Court.

As keenly observed by respondent MPEC, it appears that petitioners availed of the remedy of certiorari under Rule 65 to salvage their lost appeal which is not allowed. On this score, the pronouncement of the Supreme Court in ***Madrigal Transport, Inc. vs. Lapanday Holdings Corporation***[42] is instructive:

> "Where appeal is available to the aggrieved party, the action for *certiorari* will not be entertained. Remedies of appeal (including petitions for review) and *certiorari* are mutually exclusive, not alternative or successive. Hence, ***certiorari* is not and cannot be a substitute for an appeal**, especially if one's own negligence or error in one's choice of remedy occasioned such loss or lapse. One of the requisites of *certiorari* is that there be no available appeal or any plain, speedy and adequate remedy. **Where an appeal is available, *certiorari* will not prosper, even if the ground therefor is grave abuse of discretion.**" (Boldfacing supplied)

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 as well, and that failure to perfect an appeal within the period fixed by law renders the judgment appealed from final and executory.[43]

Since the Petition for Certiorari was filed beyond the 30-day reglementary period, the assailed RTC Decision has become final and executory. **The Court is therefore deprived of jurisdiction to review the same and concomitantly, to rule on the other issues raised by the parties.**

WHEREFORE, in light of the foregoing, the Petition for Certiorari filed by petitioners on October 24, 2016 is hereby **DIMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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[42] G.R. No. 156067, August 11, 2004.
[43] *Mitsubishi Motors Philippines Corporation vs. Bureau of Customs*, G.R. No. 209830, June 17, 2015.

WE CONCUR:

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

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.

ROMAN G. DEL ROSARIO
Presiding Justice