

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

-versus-

SINGAPORE TELECOM
INTERNATIONAL PTE. LTD.,
Respondent.

C.T.A. EB NO. 541
(C.T.A. CASE NO. 7406)

Members:

ACOSTA, Presiding Justice
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA, and
PALANCA-ENRIQUEZ, JJ.

Promulgated:

NOV 11 2009

*Attestario
1:40 p.m.*

X ----- X

RESOLUTION

This resolves:

- 1) petitioner Commissioner of Internal Revenue's "Motion to Admit the Attached Petition for Review" filed on September 22, 2009;
and
- 2) respondent Singapore Telecom International Pte Ltd.'s "Comment (To Petitioner's Motion to Admit the Attached Petition for Review)" filed on October 23, 2009.



Appeal is a statutory privilege and must be exercised in the manner provided by law. Therefore, perfection of an appeal in the manner and within the period prescribed by law is not only mandatory, but jurisdictional, and non-compliance is fatal having the effect of rendering the judgment final and executory (*Cabellan vs. Court of Appeals*, 304 SCRA 119). Not only that, late appeal deprives the appellate court of jurisdiction to alter the final judgment, much less entertain the appeal (*Pedrosa vs. hill*, 257 SCRA 373).

As such, petitioner was unable to perfect his appeal on time. This has rendered the judgment he seeks to appeal from final and executory with respect to him.

The submission of the counsel for the petitioner that his inadvertent failure to file a Motion For Extension of Time to File the necessary Petition For Review in this case was due to extreme heavy volume of work cannot be accepted.

It is basic that an attorney should invariably adopt a system whereby he can be sure of filing all pleadings within the reglementary period.



In *Velasco vs. Ortiz*, 184 SCRA 303, the Supreme Court held that this Court had frequently rejected claimed volume of work and a loaded calendar as an excuse for failure to comply with the reglementary periods established by the Rules of Court.

It is not a simple matter to suspend the application of technical rules of procedure, which were specifically formulated and implemented to ensure an orderly administration of justice. Claims and cries for substantial justice will not automatically result in an exemption from technical rules.

Absent any valid or cogent explanation for failure to comply with the rules, the rules must apply to the petitioner as they do to all.

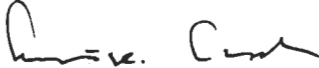
Furthermore, the right to appeal is not a natural right or part of due process; it is merely a statutory privilege and may be exercised only in the manner and in accordance with the provisions of the law (*Villanueva vs. Court of Appeals*, 205 SCRA 537; *Tan vs. Court of Appeals*, 213 SCRA 316).

The Court, therefore, is left with no recourse, but to deny the “Motion To Admit the Attached Petition For Review” filed twelve (12) days late on September 22, 2009.

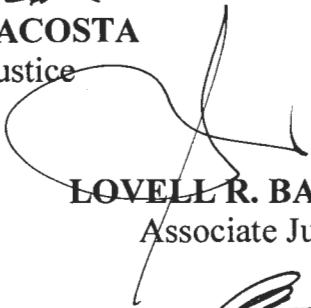
57

WHEREFORE, premises considered, petitioner's "Motion to Admit the Attached Petition for Review" is hereby **DENIED**. Accordingly, the attached Petition for Review is hereby ordered expunged from the records of this case.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice

