REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

OFFICE OF THE CITY TREASURER AND/OR MAKATI CITY, Petitioner,	CTA EB NO. 2077 (CTA AC NO. 196)
	Present:
- versus -	DEL ROSARIO, *PJ*, CASTAÑEDA, JR., UY, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, and MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, *JJ.*
SOUTH CHINA RESOURCES, INC. (NOW KNOWN AS "SOCRESOURCES, INC."), Respondent.	Promulgated: SEP 16 2019 3:53 pm

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RESOLUTION

In its Petition for Review filed on June 6 2019, petitioner Office of the City Treasurer and/or Makati City assails the Decision and Resolution respectively dated October 17, 2018 and April 16, 2019, rendered by the Special First Division of this Court. The assailed Decision and Resolution reversed and set aside the Decision and Order dated October 11, 2017 and January 8, 2018, respectively, rendered by the Regional Trial Court, Branch 66, Makati City in SP. Proc. No. M-7835 and accordingly cancelled Billing Assessment Nos. 01910 019511 and 019512, all dated January 13, 2015 issued by petitioner.

Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), pertinently provides, thus:

> SEC. 3. *Who may appeal; period to file petition.* –
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> (a) x x x
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> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.
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> x x x x x x x x x

Petitioner states that it received the assailed Resolution dated April 16, 2019 denying its Motion for Reconsideration of the Decision dated October 17, 2018 rendered by the Court in Division on May 6, 2019.

Applying the above provision, petitioner had 15 days from May 6, 2019 or until May 21, 2019, within which to elevate its case to the Court *En Banc.* Clearly, its Petition for Review was belatedly filed on June 6, 2019, depriving the Court of competence to determine the same.

It must be stressed that perfection of an appeal in the manner and within the period permitted by law is mandatory and jurisdictional such that failure to do so renders the judgment of the court final and executory. The right to appeal is a statutory right, not a natural nor a constitutional right. The party who intends to appeal must comply with the procedures and rules governing appeals; otherwise, the right of appeal may be lost or squandered.[1]

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[1] Herarc Corporation, Realty vs. The Provincial Treasurer of Batangas, The Provincial Assessor of Batangas, The Municipal Assessor and Municipal Treasurer of Calatagan, Batangas, Dr. Rafael A. Manalo, Grace Oliva, and Freida Rivera Yap, G.R. No. 210736, September 05, 2018.

The right to appeal is a mere statutory privilege that requires strict compliance with the conditions attached by the statute for its exercise.[2]

Lack of jurisdiction of the court over an action or the subject matter of an action cannot be cured by the silence, acquiescence, or even by express consent of the parties. If the court has no jurisdiction over the nature of an action, its only jurisdiction is to dismiss the case. The court could not decide the case on the merits. Needless to state, to obviate the possibility that its decision may be rendered void, the Court can, by its own initiative, raise the question of jurisdiction, although not raised by the parties. As a corollary thereto, to inquire into the existence of jurisdiction over the subject matter is the primary concern of a court, for thereon would depend the validity of its entire proceedings.[3]

WHEREFORE, the Petition for Review belatedly filed on June 6, 2019 is **DISMISSED**, for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

(On Leave)
ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

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[2] Northern Mindanao Power Corporation vs. Commissioner of Internal Revenue, G.R. No. 185115, February 18, 2015.
[3] AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue, G.R. No. 185969, November 19, 2014

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