

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

**EN BANC**

**CITY OF MANILA, CITY  
MAYOR, AND CITY  
TREASURER,**

**CTA EB NO. 2806**  
(CTA AC Case No. 260)

*Petitioners,* Present:

*-versus-*

**MALAYAN EDUCATION  
SYSTEM, INC. (FORMERLY  
KNOWN AS MALAYAN  
COLLEGES, INC. AND  
PRESENTLY OPERATING  
UNDER THE NAME OF MAPUA  
UNIVERSITY),**

**DEL ROSARIO, P.J.,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA,  
MODESTO-SAN PEDRO,  
REYES-FAJARDO,  
CUI-DAVID,  
FERRER-FLORES, and  
ANGELES, JJ.**

Promulgated:

*Respondent.*

**JAN 0 8 2024**

x- ----- x

**RESOLUTION**

On October 20, 2023, the Court issued a Minute Resolution granting petitioners' *Motion for Extension of Time [re: Resolution dated 19 September 2023]* filed on October 19, 2023, thereby giving petitioners until November 3, 2023 within which to file a Petition for Review before the Court of Tax Appeals (CTA) *en banc*.

On November 3, 2023, petitioners filed a *Motion for Extension of Time To File Petition for Review* praying for an additional time of fifteen (15) days from November 3, 2023, or until November 18, 2023 within which to file a Petition for Review.

On November 10, 2023, petitioners filed a *Petition for Review*.

The Court denies the *Motion for Extension of Time To File Petition for Review* and dismisses the *Petition for Review* for being filed late.

Section 3(b), Rule 8 of the *Revised Rules of the Court of Tax Appeals (RRCTA)* provides for the period to file an appeal to the CTA *en banc*, as follows:

Rule 8  
PROCEDURE IN CIVIL CASES

xxx xxx xxx

SEC. 3. *Who may appeal; period to file petition.* –

xxx

(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. (Underscoring ours)

Based on the foregoing, the Court may only grant an extension not exceeding fifteen days from the expiration of the original period within which to file the petition for review.

To recall, petitioners filed a *Motion for Extension of Time [re: Resolution dated 19 September 2023]* which was granted in the Court's October 20, 2023 Minute Resolution, thereby granting petitioners until November 3, 2023 within which to file a petition for review. This fifteen-day extension is allowed under the abovequoted provision of the RRCTA.

Petitioners then filed a *Motion for Extension of Time To File Petition for Review* (2<sup>nd</sup> Motion) on November 3, 2023, praying for an additional 15 days, or a total of 30 days extension, within which to file a Petition for Review. This 2<sup>nd</sup> Motion prays for an additional period in excess of the additional fifteen (15) days that the Court may grant under Section 3(b), Rule 8 of the RRCTA sans any most compelling reason to justify another extension of fifteen (15) days.<sup>1</sup> Thus, petitioners' 2<sup>nd</sup> Motion is denied.

Considering that the additional period to file petition for review expired on November 3, 2023, petitioners' Petition for Review, filed on November 10, 2023, is clearly filed out of time.

**WHEREFORE**, petitioners' *Motion for Extension of Time To File Petition for Review*, filed on November 3, 2023, is **DENIED**.

---

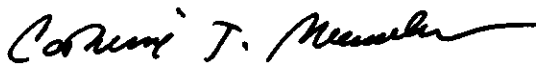
<sup>1</sup> The City of Manila vs. Coca-Cola Bottlers Philippines, Inc., G.R. No. 181845, August 4, 2009; CIR vs. MTI Advance Test Development Corp., CTA EB No. 1989, July 24, 2019.

Accordingly, the *Petition for Review*, filed on November 10, 2023, is **DISMISSED** for being belatedly filed.

**SO ORDERED.**

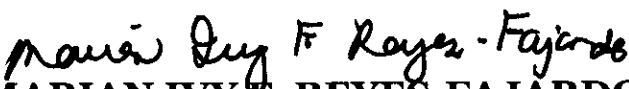
  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**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

  
**MARIAN IVY F. REYES-FAJARDO**  
Associate Justice

  
**LANEE S. CUI-DAVID**  
Associate Justice

  
**CORAZON G. FERRER-FLORES**  
Associate Justice

  
**HENRY S. ANGELES**  
Associate Justice