REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

DANTE R. GUTIERREZ, *Petitioner,*	**CTA EB NO. 3058** **(CTA Case No. 10477)**
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** **FERRER-FLORES,** *and* **ANGELES,** *JJ.*
THE COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUN 09 2025 4:00 pm

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RESOLUTION

This is a *Petition for Review* filed by the taxpayer on January 2, 2025,[1] following the denial of his *Motion for Reconsideration* by the Court's Special First Division on December 6, 2024.[2] The taxpayer received notice of the Division's *Resolution* on December 12, 2024,[3] providing them with fifteen (15) days to file the petition with the Court *En Banc*, per Rule 43, Section 4 of the Rules of Court in relation to Rule 8, Section 4(b) of the Revised Rules of the Court of Tax Appeals. The deadline for filing the Petition was, therefore, December 27, 2024.

However, the taxpayer filed the Petition on January 2, 2025, six (6) days beyond the prescribed deadline.

Clearly, the *Petition for Review* was filed out of time.

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[1] Receiving Stamp dated January 2, 2025 on the *Petition for Review*, Rollo, p. 1.
[2] *Rollo*, pp. 59-61.
[3] *Rollo*, p. 58.

A "taxpayer's right to contest assessments, particularly the *right to appeal* to the Court of Tax Appeals, is a mere statutory right that may be waived or lost,"[4] as in this case.

Although an appeal is an essential part of our judicial process, it has been held, time and again, that the right thereto is *not* a natural right or a part of due process but is merely a statutory privilege. Thus, the *perfection of an appeal* in the manner and within the period prescribed by law is *not only mandatory but also jurisdictional* and failure of a party to conform to the rules regarding appeal will render the judgment final and executory. Once a decision attains finality, it becomes the law of the case irrespective of whether the decision is erroneous or not and no court — not even the Supreme Court — has the power to revise, review, change or alter the same. The basic rule of finality of judgment is grounded on the fundamental principle of public policy and sound practice that, at the risk of occasional error, the judgment of courts and the award of quasi-judicial agencies must become final at some definite date fixed by law.[5]

Jurisdiction is defined as the power and authority of a court to hear, try, and decide a case. In order for the court or an adjudicative body to have authority to dispose of the case on the merits, it must first acquire, among others, jurisdiction over the subject matter.... [I]t is conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists. Thus, when a court has *no* jurisdiction over the subject matter, the only power it has is to *dismiss* the action.[6]

WHEREFORE, owing to the fact that the petition was *not* timely filed, the Court is deprived of its authority to resolve the merits of this case. Accordingly, the case is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[4] *Commissioner of Internal Revenue v. South Entertainment Gallery, Inc.*, G.R. No. 225809, March 17, 2021 citing *Cecilia Teodoro Dayrit, et al. v. The Honorable Fernando A. Cruz, et al.*, G.R. No. L-39910 September 26, 1988.
[5] *Team Pacific Corporation v. Josephine Daza in her capacity as Municipal Treasurer of Taguig*, G.R. No. 167732, July 11, 2012.
[6] *Bernadette S. Bilag, et al. v. Estela Ay-ay, et al.*, G.R. No. 189950, April 24, 2017.

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