REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

- versus -

LILIBETH RAMOS ARAGON,
Respondent.

CTA EB CRIM. NO. 171
(CTA CRIM. CASE NO. O-903)

Members:

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

Promulgated:
NOV 26 2025 4:15 p.m.

x - x

RESOLUTION

On November 6, 2024, petitioner filed *a Motion for Extension of Time to File Petition for Review* praying for an additional period of fifteen (15) days from the expiration of the reglementary period, or until November 21, 2024, within which to file the petition.[1] The Court granted said Motion in its Minute Resolution dated November 13, 2024.[2]

On November 21, 2024, the Bureau of Internal Revenue (BIR) filed the instant *Petition for Review*.[3] However, the Court noted that the filing of the Petition was not accompanied by any authorization from the Office of the Solicitor General (OSG).

On March 5, 2025, the Court issued a Minute Resolution directing petitioner to submit proof of authority of the BIR Legal

[1] En Banc Docket, pp. 1-4.
[2] En Banc Docket, p. 5.
[3] En Banc Docket, pp. 7-15.

Division to file the Petition for Review before the CTA En Banc, and to address the discrepancy between the date of execution of the Petition for Review and the Verification and Certification Against Forum Shopping, within five (5) days from notice. The Court likewise directed petitioner to furnish respondent with a copy of the Petition for Review, also within five (5) days from notice.

On April 23, 2025, the Judicial Records Division issued a Records Verification Report stating that petitioner failed to comply with the Resolution dated March 5, 2025.

Section 10, Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA) mandates that the OSG shall appear on behalf of the People of the Philippines in all cases elevated to the Court in the exercise of its appellate jurisdiction. The same provision likewise authorizes the OSG to deputize legal officers of the BIR to represent it in cases arising under the Tax Code or other laws enforced by the BIR, to wit:

> Section 10. *Solicitor General as Counsel for the People and government officials sued in their official capacity.* — **The Solicitor General shall represent the People of the Philippines** and government official sued in their official capacity **in all cases brought to the Court in the exercise of its appellate jurisdiction. The former may deputize the legal officer of the Bureau of Internal Revenue in cases brought under the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue**, or the legal officers of the Bureau of Customs in case brought under the Tariff and Customs Code of the Philippines or other laws enforced by the Bureau of Customs, to appear in behalf of the officials of said agencies sued in their official capacity; Provided however, such duly deputized legal officers shall remain at all times under the direct control and supervision of the Solicitor General. (Emphasis supplied)

In *People v. Tuyay*,[4] the Supreme Court underscored the necessity for BIR Special Prosecutors to substantiate their authority to file a petition for review by attaching copies of Revenue Memorandum Circular (RMC) No. 25-2010, together with the deputization orders issued by the OSG. These documents serve as proof that the OSG has duly conferred upon them the authority to represent the government in such proceedings.

This requirement is anchored on the well-established principle that the OSG is the principal law officer and legal defender of the

[4] G.R. No. 206579, December 1, 2021.

government. In *Gonzales v. Chavez*,[5] the Supreme Court unequivocally affirmed that the Solicitor General alone has been vested with the singular authority to represent the government in legal proceedings, declaring:

> From the historical and statutory perspectives detailed earlier in this *ponencia*, it is beyond cavil **that it is the Solicitor General who has been conferred the singular honor and privilege of being the "principal law officer and legal defender of the Government."** One would be hard put to name a single legal group or law firm that can match the expertise, experience, resources, staff and prestige of the OSG which were painstakingly built up for almost a century. (Emphasis supplied)

The Supreme Court has consistently adhered to this doctrine in subsequent jurisprudence. It is well-settled that the Solicitor General bears the primary responsibility of appearing on behalf of the government in appellate proceedings. Only in exceptional circumstances may this authority be delegated: first, when the government is adversely affected by the contrary position taken by the OSG; second, when there is an express authorization by the OSG deputizing legal officers to assist the Solicitor General and appear or represent the government in cases involving their respective offices; and third, when the dismissal of the petition could have lasting effect on government tax revenues, where the issue raised was whether the revenue regulation issued by the Commissioner of Internal Revenue (CIR) has exceeded, on constitutional grounds, the allowable limits of legislative delegation.[6]

Guided by these pronouncements, it becomes clear that the OSG is the sole entity authorized by law to represent petitioner in the present case. The records, however, reveal that petitioner failed to present any written authority from the OSG empowering the BIR Legal Division to file the instant *Petition for Review*. It must be noted that this Court has given petitioner ample opportunity to comply with its directive to submit the proof of authority of the BIR Legal Division to file the Petition.

The records clearly show that the CIR and the OSG duly received the Court's Resolution dated March 5, 2025 on March 14, 2025 and March 28, 2025, respectively. Despite such notice, petitioner inexcusably failed to comply with the Court's directive.[7]

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[5] G.R. No. 97351, February 4, 1992.
[6] *People v. Tuyay*, G.R. No. 206579, December 1, 2021.
[7] Records Verification Report dated April 23, 2025.

Accordingly, the filing of said Petition by the BIR without a written deputation from the OSG did not suspend the running of the reglementary period to appeal before the Court *En Banc*. Consequently, the assailed Resolutions have attained finality and are now executory.

The Supreme Court has consistently ruled that the right to appeal is neither a natural right nor a part of due process. Rather, it is a mere statutory privilege that may be availed of only in the manner and in accordance with the provisions of the law.[8] Since the Petition was not properly filed, this Court is without jurisdiction to take cognizance of the case.

WHEREFORE, premises considered, the *Petition for Review* dated November 21, 2024 is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

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

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[8] *Poro Point Management Corp. v. Bulk Handler's, Inc.*, G.R. Nos. 188034, 188077, 216537, 217060 & 216589-216590, April 7, 2025, citing *East West Banking Corp. v. Cruz*, G.R. No. 221641, July 12, 2021.

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice