

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA EB CRIM NO. 056
(CTA Crim. Case No. O-629)

Present:

- versus -

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, *JJ.*

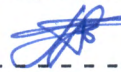
CROSS COUNTRY OIL AND
PETROLEUM CORP., ARTURO M.
ZAPATA, AND JACOB
VALERIANO, JR.,

Promulgated:

Respondents.

SEP 18 2018

X- - - - -

 3:59 p.m.
X

RESOLUTION

On July 13, 2018,¹ petitioner received a copy of the Resolution dated July 11, 2018² promulgated by the Court in Division, denying petitioner's Motion for Reconsideration on the Civil Aspects of the Resolution for lack of merit.

On July 30, 2018, petitioner filed its Motion for Extension of Time (To File Petition for Review)³, praying that it be granted an extension of ten (10) days from July 30, 2018 or until August 9, 2018, within which to file the Petition for Review.

In a Minute Resolution dated July 31, 2018,⁴ the Court granted petitioner a final and non-extendible period of ten (10) days from July

¹ CTA EB Docket, p. 34; Par. No. 1, Motion for Extension of Time (To File Petition for Review), CTA EB Docket, p. 1.

² CTA EB Docket, pp. 35-40.

³ CTA EB Docket, pp. 1- 3.

⁴ CTA EB Docket, p. 4.

28, 2018 or until August 7, 2018, within which to file the Petition for Review.

To emphasize, the right to appeal is neither a natural right nor is it a component of due process. It is a mere statutory privilege, and may be exercised only in the manner and in accordance with the provisions of law.⁵

A.M. No. 00-2-14-SC dated February 29, 2000 clarifies the application of Section 1, Rule 22 of the Rules of Court when the due date for filing a pleading falls on a Saturday, Sunday, or legal holiday and the original period is extended. The clarification states:

Whereas, the aforecited provision applies in the matter of filing of pleadings in courts when the due date falls on a Saturday, Sunday, or legal holiday, in which case, the filing of the said pleading on the next working day is deemed on time;

Whereas, the question has been raised if the period is extended *ipso jure* to the next working day immediately following where the last day of the period is a Saturday, Sunday or legal holiday, so that when a motion for extension of time is filed, the period of extension is to be reckoned from the next working day and not from the original expiration of the period;

NOW THEREFORE, the Court Resolves, for the guidance of the Bench and the Bar, to declare that Section 1, Rule 22 speaks only of "the last day of the period" so that when a party seeks an extension and the same is granted, the due date ceases to be the last day and hence, the provision no longer applies. **Any extension of time to file the required pleading should therefore be counted from the expiration of the period regardless of the fact that said due date is a Saturday, Sunday or legal holiday.** (Emphasis supplied)

Applying the aforequoted policy, the Supreme Court made the following pronouncement in *Reinier Pacific International Shipping, Inc. and Neptune Ship Management Svcs., Pte., Ltd., vs. Captain Francisco B. Guevarra*⁶:

⁵ Boardwalk Business Ventures, Inc. vs. Elvira A. Villareal, G.R. No. 181182, April 10, 2013.

⁶ G.R. No. 157020, June 19, 2013.

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"The clarification provided in A.M. 00-2-14-SC actually covers a situation where the due date falls on a Saturday, Sunday, or holiday. Precisely, what such clarification wanted to address is the erroneous claim that 'the period of extension' in such a case 'is to be reckoned from the next working day and not from the original expiration of the period.' The correct rule, according to the clarification, is that 'any extension of time to file the required pleading should x x x be counted from the expiration of the period regardless of the fact that said due date is a Saturday, Sunday or legal holiday.'

For example, if a pleading is due on July 10 and this happens to be a Saturday, the time for filing it shall not run, applying Section 1 of Rule 21, on July 10 (Saturday) nor on July 11 (Sunday) but will resume to run on the next working day, which is July 12 (Monday). The pleading will then be due on the latter date. If the period is extended by 10 days, such 10 days will be counted, not from July 12 (Monday) but from the original due date, July 10 (Saturday) 'regardless of the fact that said due date is a Saturday.' Consequently, the new due date will be 10 days from July 10 or precisely on July 20. As stated above, the situation of Reinier Shipping is different."

Consistent with the foregoing, the extended period of time within which a Petition for Review may be filed should therefore be counted from July 28, 2018 (which is the expiration of the fifteen (15)-day period), and not July 30, 2018.

Considering that the Petition for Review was filed only on August 9, 2018, the same is filed out of time.

WHEREFORE, premises considered, the instant Petition for Review filed on August 9, 2018 is **DISMISSED** for being filed out of time.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

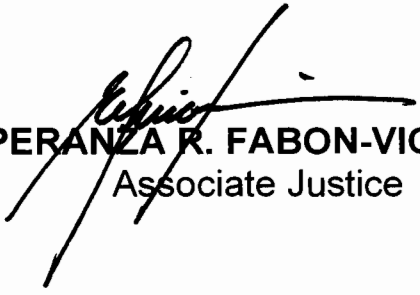

JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice

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ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice