REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

CITY ASSESSOR OF CEBU,
Petitioner,

- versus - C.T.A. CASE NO. 158

JESUSA SANSON,
Respondent.

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RESOLUTION

Acting on the "Motion To Dismiss Petition For Review" filed with this Court by respondent on October 11, 1955, and it appearing that:

On July 15, 1955, the City Assessor of Cebu filed with this Court a petition to review the decision of the Board of Assessment Appeals of the City of Cebu dated May 14, 1955, which the petitioner allegedly received on June 14, 1955, reducing the assessments made by the former on November 13, 1953 of the building and lot owned by the respondent Jesusa Sanson, located at Cebu City from ₱94,300.00 to ₱79,000.00;

That on October 11, 1955, respondent Jesusa Sanson filed a motion to dismiss said petition for review on the ground that the City Assessor of Cebu is not authorized to appeal to this Court as contemplated by section 11 of Republic Act No. 1125, the first paragraph of which we quote below:

> "Sec. 11. Who may appeal; effect of appeal. - Any person, association or corporation adversely affected by a decision or ruling of the Collector of Internal Revenue, the Collector of Customs or any provincial or city Board of Assessment

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> Appeals may file an appeal in the Court of Tax Appeals within thirty days after the receipt of such decision or ruling." (underscoring supplied.)

That from the records and pleadings of the case however, the Court notes specially that the petition for review was filed with this Court beyond the thirty-day period prescribed by section 11 of Republic Act No. 1125, the fact being that the petition for review was actually filed only on July 15, 1955, or on the thirty-first day after copy of the decision appealed from was received by the respondent;

That the filing of a petition for review within the reglementary period being jurisdictional, this Court may at any stage of the proceedings, motu proprio dismiss the case on any jurisdictional ground even if said ground is not alleged in a motion to dismiss;

That moreover, as previously held by this Court, the City Assessor of Cebu has no personality to appeal an adverse decision of the City Board of Assessment Appeals (City Assessor of Cebu v. Noel, C.T.A. Case No. 159, Resolution dated November 26, 1955; City Assessor of Cebu v. Mansueto, C.T.A. Case No. 160, Resolution dated December 19, 1955).

WHEREFORE, we find and so hold that the "Petition For Review" filed by petitioner on July 15, 1955, should be, as it is hereby dismissed without pronounce-

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ment as to costs.

SO ORDERED.

Manila, Philippines, January 3, 1956.

AUGUSTO M. LUCIANO
Associate Judge

MARIANO NABLE
Presiding Judge

I concur in the result.

ROMAN M. UMALI
Associate Judge

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