REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

SCICINDUSTRIAL CORP.,
Respondent.

CTA EB NO. 2503
(CTA Case No. 9616)

Present:
DEL ROSARIO, *P.J.,*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

Promulgated:
MAR 3 1 2022 11:41 a.m.

x- -x

RESOLUTION

On June 28, 2021, a "Motion for Extension of Time (To File Petition for Review)"[1] was filed in the instant case through registered mail. Records show only four (4) copies were filed.

On July 14, 2021, a Minute Resolution was issued ordering Petitioner to submit additional six (6) copies of the motion within ten (10) days from notice. Failure to submit the additional copies within the period given shall constrain the Court to consider the said pleading as deemed not filed.

On July 15, 2021, a "Petition for Review"[2] was filed.

On November 15, 2021, a Resolution[3] was issued reiterating the July 14, 2021 Minute Resolution, and ordering Petitioner to file additional copies of the "Motion for Extension of Time (To File Petition for Review)".

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1 Rollo, pp. 1-5.
2 *Id.*, at pp. 7-65.
3 *Id.*, at pp. 67-69.

On March 04, 2022, the Judicial Records Division issued a Records Verification Report stating that Petitioner failed to submit additional copies of his "Motion for Extension of Time (To File Petition for Review)".

It must be noted that Petitioner failed to file the required ten (10) copies of its "Motion for Extension of Time (To File Petition for Review)", despite being ordered by this Court twice. As such, said motion is deemed not filed.

Considering that the period within which the "Petition for Review" should be filed was not extended and that the appeal was filed after the period provided for under the rules, the dismissal of the case is in order.

It is settled that the perfection of an appeal in the manner and within the period set by law is not only mandatory, but jurisdictional, and failure of a party to perfect an appeal within the period fixed by law renders the judgment final and executory. Once a decision attains finality, it becomes the law of the case and no Court has the power to revise, review, change or alter the same.

WHEREFORE, the instant case is **DISMISSED** for lack of jurisdiction for failure by Petitioner to file its "Petition for Review" within the fifteen-day reglementary period under Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA).

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen M. Ringpis-Liban

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice