REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, Petitioner, - versus - **MARINA C. BABASA & PEDRO C. CARANDANG,** Respondent.	**CTA EB CRIM CASE NO. 051** (CTA Crim Case No. O-654) Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR.,** **BAUTISTA,** **UY,** **CASANOVA,** **FABON-VICTORINO,** **MINDARO-GRULLA,** **RINGPIS-LIBAN,** *and* **MANAHAN,** *JJ.* Promulgated: JUN 21 2018 4:05 p.m.

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RESOLUTION

On February 19, 2018, the Court in Division issued a Resolution[1] denying Plaintiff's "Motion for Reconsideration (Re: Resolution promulgated December 01, 2017)" for lack of merit. Records show that counsel for Plaintiff received the Resolution on March 02, 2018,[2] thus Plaintiff had until March 17, 2018 within which to file his Petition for Review with the Court *En Banc*.

Petitioner filed on April 04, 2018 a "Motion for Extension of Time to File Petition for Review"[3], which the Court granted in a Minute Resolution[4] dated April 05, 2018. The Court granted Plaintiff a final and non-extendible period of fifteen (15) days, or until April 19, 2018, within which to file its Petition for Review, subject to the condition that the motion for extension is filed on time.

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1 Docket, pp. 116-119.
2 *Id.* at p. 115.
3 Rollo, pp. 1-3.
4 *Id.* at p. 4.

On April 19, 2018, the Plaintiff filed its Petition for Review.

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. Since Plaintiff's "Motion for Extension of Time to File Petition for Review" was filed after the period provided for under the rules, the dismissal of the Petition for Review, for being filed out of time, is in order.

WHEREFORE, the instant case is hereby **DISMISSED** for lack of jurisdiction for failure by Plaintiff to file its "Motion for Extension of Time to File 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

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Leave)
CATHERINE T. MANAHAN
Associate Justice