REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

- versus -

RONALD PUNAY ROBIN,
Respondent.

CTA *EB* CRIM. NO. 205
(CTA Crim. Case No. A-19)

Present:

RINGPIS-LIBAN, *P.J.*,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, *and*
CENTENO-DIJAMCO, *J.J.*

Promulgated:
JUL 29 2026 4:16

x - x

RESOLUTION

CUI-DAVID, J.:

On May 19, 2026, petitioner, the People of the Philippines, filed a *Petition for Review* before the Court *En Banc*, seeking to nullify the *Decision* dated August 13, 2025, and the *Resolution* dated March 17, 2026, both rendered by this Court's Third Division (Court in Division) in CTA Crim. Case No. A-19.

However, a perusal of the *Petition for Review* reveals that the petitioner is represented by the Department of Justice (DOJ).

Section 10, Rule 9 of the Revised Rules of the Court of Tax Appeals (**RRCTA**) specifically states, thus:

> Sec. 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 officials 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 officers 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 cases brough 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.

Undoubtedly, it is the Office of the Solicitor General (OSG) that must represent the People of the Philippines in all cases brought before the Court of Tax Appeals (CTA) in the exercise of its appellate jurisdiction. The above-quoted provision is consistent with Section 35 of the Administrative Code of 1987,[1] which vests in the OSG the power and responsibility to represent the government in all criminal proceedings before the Supreme Court and Court of Appeals, and allows the deputization of legal officers of government departments, bureaus, agencies and offices to assist the OSG and to appear or represent the government in cases involving their respective offices, brought before the courts, subject to the OSG's control and supervision over such legal officers.

Notably, in *Commissioner of Internal Revenue v. La Suerte Cigar and Cigarette Factory*[2] and *LG Electronics Philippines, Inc. v. Commissioner of Internal Revenue,*[3] the Supreme Court recognized the long-established rule that the OSG must represent the government's interests, as it is primarily responsible for appearing on the government's behalf in appellate proceedings. Likewise, in *Cariño v. De Castro,*[4] the Supreme Court declared in no uncertain terms that **the OSG is the appellate counsel of the People of the Philippines in all criminal cases.**

It must be emphasized that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege and may be exercised only in the manner and in accordance with the provisions of the law.[5]

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1 Executive Order No. 292, July 25, 1987.
2 G.R. No. 144942, July 4, 2002 [Per J. Vitug, *En Banc*].
3 G.R. No. 165451, December 3, 2014 [Per J. Leonen, Second Division].
4 G.R. No. 176084, April 30, 2008 [Per J.Ynares-Santiago, Third Division].
5 *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010 [Per J. Mendoza, Second Division].

Thus, considering that the instant *Petition for Review* suffers from the basic infirmity of lacking the requisite imprimatur from the OSG, the same is dismissible on that ground.[6]

Besides, even assuming for the sake of argument that the DOJ has the authority to represent the petitioner in this case, the filing of the instant *Petition for Review* on May 19, 2026, is likewise dismissible for having been filed out of time.

As the records reveal, the DOJ received the assailed Resolution of March 17, 2026 on April 8, 2026. Counting fifteen (15) days therefrom, the DOJ had until April 23, 2026 to file the instant *Petition for Review*. However, the DOJ only filed the *Urgent Motion for Extension of Time to File Petition for Review* on May 11, 2026. Thus, there being nothing more to extend, the filing of the instant Petition for Review on May 19, 2026 is already out of time.

WHEREFORE, premises considered, the *Petition for Review* filed on May 19, 2026, is **DISMISSED**.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[6] *Republic v. "G" Holdings, Inc.*, G.R. No. 141241, November 22, 2005 [Per J. Corona, Third Division].

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

(No Part)
PAOLO S. TESTON
Associate Justice

(No Part)
DEBBIE JEAN CENTENO-DIJAMCO
Associate Justice