

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 2160
(CTA Case No. 9454)

Present:

- versus -

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

INTERGRAPH PROCESS &
BUILDING SOLUTIONS
PHILIPPINES INC.,
Respondent.

Promulgated:

DEC 27 2019

1:57 P.m.

X ----- X

RESOLUTION

In a Resolution dated 22 October 2019, upon motion of petitioner Commissioner of Internal Revenue (CIR), the Court granted a non-extendible period of fifteen (15) days from 11 October 2019 or until 26 October 2019, within which to file the Petition for Review. However, *per* Records Verification Report dated 22 November 2019, the CIR failed to do so.

Well-settled is the rule that the right to appeal is merely statutory and the one who seeks to avail of it must comply with the statute or rules.¹ The requirements for perfecting an appeal within the reglementary period specified in the law must be strictly followed as they are considered as indispensable interdictions against needless

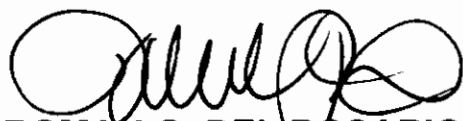
¹ *Apex Mining Co., Inc. v. Commissioner of Internal Revenue et al.*, G.R. No. 122472, 20 October 2005.

x-----x

delays. Moreover, the perfection of an appeal in the manner and within the period set by law is not only mandatory but jurisdictional as well.²

WHEREFORE, with the foregoing, this case is hereby **DISMISSED**.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice

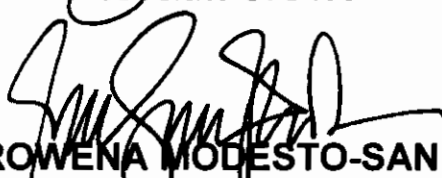

ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

² Id.