REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

INTERGRAPH PROCESS & BUILDING SOLUTIONS PHILIPPINES INC.,
Respondent.

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

Present:

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

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

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

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

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

ERLINDA P. UY
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

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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2 Id.