REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF CUSTOMS, Petitioner,	**CTA EB NO. 2079** (CTA Case Nos. 7872, 7883, 7922, 7929 & 7952)
	Present:
-versus-	Del Rosario, *PJ*, Castañeda, Jr., Uy, Fabon-Victorino, Mindaro-Grulla, Ringpis-Liban, Manahan, Bacorro-Villena, *and* Modesto-San Pedro, *JJ.*
AIR PHILIPPINES CORPORATION (APC), Respondent.	Promulgated: JUL 18 2019 4:12 p.m.

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RESOLUTION

This resolves petitioner's Motion for Extension of Time to File Petition for Review filed on June 7, 2019.

Section 4(b), Rule 8 of the 2005 Revised Rules of the CTA, as amended, provides:

> "SEC. 4. *Where to appeal; mode of appeal.* –
>
> xxx xxx xxx
>
> (b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal."

On the other hand, Section 4, Rule 43 of the Revised Rules of Court pertinently provides:

> "**SEC. 4.** *Period of Appeal*. – The appeal shall be taken within fifteen (15) days from notice of the award, judgment, final order or resolution, xxx Upon proper motion and the payment of the full amount of the docket fee **before the expiration of the reglementary period**, the Court of Appeals may grant an additional period of fifteen (15) days only within which to file the petition for review. xxx" *(Emphasis supplied)*

In the old case of *Videogram Regulatory Board v. Court of Appeals, et al.*,[1] the Supreme Court emphasized the policy on overly long extensions of time. Thus:

> "As early as August 26, 1986, in the case of *Lacsamana vs. Second Special Cases Division of the Intermediate Appellate Court*, this Court had already put a stop to and set a policy on overly long extensions of time. The Court said:
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> > Beginning one month after the promulgation of this Decision, an extension of *only fifteen days* for filing a petition for review may be granted by the Court of Appeals, save in exceptionally meritorious cases.
> >
> > The motion for extension of time must be filed and the corresponding docket fee paid within the reglementary period of appeal." *(Citation omitted)*

A perusal of the records shows that petitioner received a copy of the assailed Resolution on May 21, 2019. Applying the above-quoted provisions of the Rules, in relation to the *Videogram* case, petitioner had fifteen (15) days from said date, or until June 5, 2019, within which to file his motion for extension to file the petition.

Meanwhile, the Court *En Banc* notes that petitioner eventually filed the subject Petition on June 20, 2019. However, considering that the instant motion was filed belatedly only on June 7, 2019, the denial of the same is in order. Consequently, the said Petition shall be treated as if the same has not been filed.

WHEREFORE, petitioner's Motion for Extension of Time to File Petition for Review is **DENIED**, for being filed out of time.

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[1] G.R. No. 106564, November 28, 1996.

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

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

(On Leave)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

NO PART
MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice