REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**C.T.A. EB NO. 305 (C.T.A. CASE NO. 6549)**
	Members:
-versus-	ACOSTA, Presiding Justice CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, and PALANCA-ENRIQUEZ, JJ.
CORPORATE INVESTMENTS PHILIPPINES, INC., *Respondent.*	**Promulgated:** SEP 17 2007 GAApolinario

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RESOLUTION

This resolves:

1) petitioner Commissioner of Internal Revenue's "Manifestation with Motion for Leave of Court To Admit the Attached Petition For Review" filed on August 10, 2007; and

2) respondent Corporate Investments Philippines, Inc.'s "Comment On/Opposition To Manifestation With

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Motion For Leave Of Court To Admit Attached Petition For Review Dated 10 August 2007" filed on September 3, 2007.

Appeal is a statutory privilege and must be exercised in the manner provided by law. Therefore, perfection of an appeal in the manner and within the period prescribed by law is not only mandatory, but jurisdictional, and non-compliance is fatal having the effect of rendering the judgment final and executory (*Cabellan vs. Court of Appeals, 304 SCRA 119*). Not only that, late appeal deprives the appellate court of jurisdiction to alter the final judgment, much less entertain the appeal (*Pedrosa vs. hill, 257 SCRA 373*).

As such, petitioner was unable to perfect his appeal on time. This has rendered the judgment he seeks to appeal from final and executory with respect to him.

The submission of the counsel for the petitioner that her inadvertent failure to file a Motion For Extension of Time to File the necessary petition for review in this case was due to excusable negligence, as she mistakenly believed that the Resolution of the Court *En Banc* granting the Commissioner of Internal Revenue's Motion For

Extension of Time to file Petition For Review in C.T.A. EB No. 300 was for this present case, C.T.A. EB No. 305, cannot be accepted.

It is basic that an attorney should invariably adopt a system whereby she can be sure of filing all pleadings within the reglementary period.

In *Sea Power Shipping Enterprises, Inc. vs. Court of Appeals, 260 SCRA 173*, reiterated in *Manila Hotel Corporation vs. Court of Appeals, 384 SCRA 524*, the Supreme Court held that "oversight" and "excusable negligence" have become an all too familiar and ready excuse on the part of the lawyers remiss in their bounden duty to comply with established rules. Rules of procedure are tools designed to promote efficiency and orderliness as well as to facilitate attainment of justice, such that strict adherence thereto is required. The application of the rules may be relaxed only when rigidity would result in defeat of equity and substantial justice.

It is not a simple matter to suspend the application of technical rules of procedure which were specifically formulated and implemented to ensure an orderly administration of justice. Claims and cries for

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substantial justice will not automatically result in an exemption from technical rules.

Absent any valid or cogent explanation for failure to comply with the rules, the rules must apply to the petitioner as they do to all.

WHEREFORE, petitioner's "Motion For Leave of Court To Admit the Attached Petition For Review" filed fifteen (15) days late on August 10, 2007 is **DENIED.** Accordingly, the instant Petition For Review is hereby **DISMISSED**.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

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