Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

LARRY B. ONGDANGAN,
Petitioner,

- versus -

BUREAU OF CUSTOMS
Represented by Commissioner
Antonio M. Bernardo,
Respondent.

C.T.A. CASE NO. 6883

Members:

CASTAÑEDA, JR., *Chairman*
UY, and
PALANCA-ENRIQUEZ, *JJ*

Promulgated:

JUN 27 2005

x - x

RESOLUTION

The Office of the Executive Clerk of Court III reports that despite the 30-days extension granted to petitioner within which to complete the prescribed docketing fees of P96,113.00, to date, despite notice, petitioner has failed to pay the said lacking amount of P96,113.00. This is fatal.

Axiomatic is that payment in full of the docket fee is an indispensable step for the perfection of an appeal. In both original and appellate cases, the

Court acquires jurisdiction over the case only upon the payment of the prescribed docket fees *(Gregare vs. Court of Appeals, 297 SCRA 587)*.

Appeal is only a statutory privilege and must be exercised strictly in the manner provided by law *(Lamzan vs. NLRC, 307 SCRA 665)*; such that failure of compliance renders the appealed judgment final and executory.

Pursuant to Section 3, Rule 42 of the 1997 Rules of Civil Procedure, as amended, the failure of the petitioner to comply with any of the foregoing requirements regarding the payment of the docket and other lawful fees, shall be sufficient ground for the dismissal of the petition.

WHEREFORE, for failure to pay the prescribed docket and other lawful fees, the present Petition for Review is hereby **DISMISSED**.

SO ORDERED.

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

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice