Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 1690** (CTA Case No. 8372)
-versus-	Present: DEL ROSARIO, P.J., CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, and MANAHAN, JJ.
ACER PHILIPPINES, INC., Respondent.	Promulgated: OCT 02 2017 2:05 p.m.

x- -x

RESOLUTION

On July 14, 2017, petitioner filed, via registered mail, a Motion for Extension of Time to File Petition for Review[1] and the same was received by the Court on July 26, 2017.

In the said Motion, petitioner prays that he be granted an additional period of fifteen days from July 14, 2017, or until July 29, 2017, within which to file his Petition for Review. The said Motion was granted by the Court En Banc in a Minute Resolution[2] dated August 2, 2017.

However, as per Records Verification[3] dated September 5, 2017, petitioner failed to file his Petition for Review.

---

[1] En Banc Rollo, pp. 1-3.
[2] Ibid., p. 5.
[3] Id., p. 6.

However, as per Records Verification[3] dated September 5, 2017, petitioner failed to file his Petition for Review.

Under Section 3 (b) Rule 8 of the 2005 Revised Rules of the Court of Tax Appeals[4], a party who wishes to file an appeal with the Court En Banc from a decision or resolution of the Division of the Court, may do so by filing a Petition for Review within fifteen (15) days from receipt of the questioned decision or resolution, to wit:

> "SEC. 3. *Who may appeal; period to file petition.* – (a) x x x
>
> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. (Rules of Court, Rule 42, sec. 1a)"

Settled is the rule that the right to appeal is not a natural right or a part of due process, but is merely a statutory privilege that may be exercised only in the manner prescribed by law.[5] The right is unavoidably forfeited by the litigant who does not comply with the manner thus prescribed.[6] Thus, failure to perfect an appeal within the prescribed period is not a mere technicality but jurisdictional, and failure to perfect an appeal renders the judgment final and executory.[7]

In this case, petitioner failed to file his Petition for Review within the period stated in his Motion for Extension of Time to File Petition for Review. Thus, the Court En Banc has no recourse but to dismiss the instant case for lack of jurisdiction.

---

[3] Id., p. 6.
[4] A.M. No. 05-11-07-CTA, November 22, 2005.
[5] Domingo Neypes et. al., vs. Court of Appeals et. al., G.R. No. 141524, September 14, 2005, citing M.A. Santander Construction, Inc. vs. Zenaida Villanueva, G.R. No. 136477, November 10, 2004.
[6] Peter Bejarasco, Jr. vs. People of the Philippines, G.R. No. 159781, February 2, 2011.
[7] Dominga Ruiz et. al., vs. Delos Santos, G.R. No. 166386, January 27, 2009.

WHEREFORE, considering the foregoing, the instant case is hereby **DISMISSED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

(On Leave)
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice

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

CATHERINE T. MANAHAN
Associate Justice