REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

BUREAU OF INTERNAL REVENUE represented by COMMISSIONER KIM S. JACINTO-HENARES,
Petitioner,

-versus-

HON. LEILA M. DE LIMA in her capacity as SECRETARY OF JUSTICE, GEORGE ERWIN M. GARCIA,
Respondents.

CTA EB NO. 1694
(CTA CASE NO. 9171)

Present:
Del Rosario, *P.J.,*
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, and
Manahan, *JJ.*

Promulgated:
MAY 04 2018 1:06 p.m.

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RESOLUTION

CASTAÑEDA, JR., J.:

For resolution is petitioner's Motion for Reconsideration (of the Resolution dated September 22, 2017) with respondent Atty. Garcia's Opposition (To the Motion for Reconsideration dated 25 October 2017). On March 1, 2018, petitioner's motion was submitted for resolution.

Petitioner prays that this Court take cognizance of the instant case and to give due course to the Petition for Review filed on August 18, 2017. Petitioner asks this Court to resolve the petition on its merits, in the highest interest of justice.

Petitioner alleges, among others, that there was no intention to delay the legal procedures of the court, much less to **file** the **Petition for Review**

out of time; and that the **confusion on the reckoning period**, of filing the motion for extension of time to file Petition for Review, was brought only by the issuance of the two (2) resolutions promulgated by the CTA Third Division on June 30, 2017 and July 14, 2017, respectively.

Respondent opposes the motion and alleges that the relaxation of procedural rules cannot be made without any valid reason; and that petitioner has offered no valid explanation, other than the alleged "confusion" as to the reckoning date from which to begin to count the 15-day period, for failure to abide by the Rules for the invocation of the interest of substantial justice.

After a careful consideration of the arguments of both parties, this Court finds no valid or cogent reason to deviate from our findings and conclusions reached in the September 22, 2017 Resolution, thus, the motion is denied.

This Court reiterates that, "perfection of an appeal in the manner and within the period laid down by law is **not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case.** At the risk of being repetitious, We declare that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law."[1] *(Emphasis Supplied)*

WHEREFORE, premises considered, petitioner's Motion for Reconsideration (of the Resolution dated September 22, 2017) is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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[1] *Commissioner of Internal Revenue vs. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010, 628 SCRA 96.

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
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