REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

SCHAEFFLER PHILIPPINES INC., Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE, Respondent.

CTA Case No. 10268

Present:

RINGPIS-LIBAN, *Chairperson*,
MODESTO-SAN PEDRO, and
FERRER-FLORES, *JJ.*

Promulgated:

JAN 24 2025

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DECISION

FERRER-FLORES, J.:

At bar is a *Petition for Review* praying for the Court to render judgment ordering respondent to refund or issue in favor of petitioner a tax credit certificate in the amount of **₱10,277,478.63**, representing the latter's excess and unutilized input value-added tax (VAT) on its importations attributable to its zero-rated sales for the third quarter of calendar year (CY) 2017.[1]

THE PARTIES

Petitioner **Schaeffler Philippines Inc.** is a domestic corporation duly organized and existing under Philippine laws.[2] It is duly registered with the Bureau of Internal Revenue (BIR) as a VAT taxpayer under Tax Identification Number (TIN) 006-868-990-000, with principal office at 5F Optima Building, 221 Salcedo Street, Legaspi Village, San Lorenzo, Fourth District, City of Makati 1229.[3]

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1 Statement of the Case, Pre-Trial Order dated November 24, 2021, Docket – Vol. I, p. 385.
2 Exhibits "P-1" and "P-2", Docket – Vol. II, pp. 557 to 575.
3 Exhibit "P-3", Docket – Vol. II, p. 576.

Respondent is the **Commissioner of Internal Revenue (CIR)**, having been duly appointed and empowered to perform the duties of his office including, among others, the duty to act on and approve claims for refund and/or tax credits as provided by law.[4]

ANTECEDENTS (ADMINISTRATIVE LEVEL)

On September 30, 2019, petitioner filed with BIR Revenue District Office (RDO) No. 47 – East Makati City an *Application for Tax Credits/Refunds* (BIR Form No. 1914),[5] with a duly accomplished *Revised Checklist of Mandatory Requirements on Claims for VAT Refund*,[6] and its letter dated September 26, 2019,[7] requesting for a refund in the amount of ₱15,965,472.88, allegedly representing its excess and unutilized input VAT attributable to its zero-rated sales for the third quarter of CY 2017.

Thereafter, on January 15, 2020, petitioner received a copy of *VAT Refund/Credit Notice* dated January 7, 2020,[8] signed by Regional Director Maridur V. Rosario, informing petitioner as follows:

> xxx xxx xxx
>
> Please be informed that upon processing of the aforementioned claim under **Tax Verification Notice No. 200900004234** dated **October 7, 2019**, the total amount of input tax allowable on local purchases and importations is **P2,907,679.37**, as summarized below:
>
> | | |
> |---|---|
> | VAT Refund/Credit Claimed | ₱15,965,472.88 |
> | Less: Deductions from claim | 13,057,793.51 |
> | **Recommended Net Allowable for VAT Refund/Credit** | ₱2,907,679.37 |
>
> The amount of **Php 2,907,679.37**, representing the recommended VAT refund on importations is subject to further verification and processing by the Bureau of Customs (BOC), in compliance with the requirements of the Commission on Audit.
>
> The approved report on the said claim shall be subject to post-audit by the Commission on Audit as mandated under *Section 112(D) of the NIRC of 1997*, as amended, and/or further audit/investigation under the directive of higher authorities. Should there be findings requiring adjustments/deduction on the amount granted, the deficiency tax or excess tax refund/credit shall be collected and/or deducted from future tax refund claim/s, if there is any. xxx *(Emphasis in the original)*

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4 Par. 2, Stipulation of Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket – Vol. I, p. 346.
5 Exhibit "P-39", Docket – Vol. II, p. 635.
6 Exhibit "P-40", Docket – Vol. II, p. 636.
7 Exhibit "P-38", Docket – Vol. II, pp. 633 to 634.
8 Exhibits "P-41" and "P-41-a", Docket – Vol. II, p. 637.

On January 27, 2020, petitioner filed with the BIR RDO No. 47 the letter[9] requesting for clarification on the supporting calculation and reasons for the disallowance of its VAT refund claim amounting to ₱13,057,793.51.

In reply, BIR-Revenue Region No. 8A – Makati City issued the letter dated February 4, 2020,[10] with attached Schedule of Computation, stating the observations/findings which resulted in the reduced amount claimed for refund. The said letter was received by petitioner on February 11, 2020.[11]

On March 2, 2020, petitioner filed with BIR Revenue Region No. 8A – Makati City the *Request for Clarification*,[12] requesting for confirmation from the BIR that the reply which it received on February 11, 2020 should already be treated as BIR's final decision on petitioner's administrative claim for input VAT refund/credit.

PROCEEDINGS BEFORE THIS COURT

Alleging that it has not received any response from the BIR relative to its *Request for Clarification* and considering that petitioner received respondent's reply on February 11, 2020,[13] petitioner filed the present *Petition for Review* on March 12, 2020,[14] wherein it reduced the amount of refund claim to ₱10,277,478.63,[15] determined as follows:

Original amount claimed for refund/credit	₱15,965,472.88
LESS: Unsubstantiated or VATable sales	2,780,314.88
Input VAT attributable to zero-rated sales	₱13,185,158.00
LESS: Recommended amount of VAT refund/credit	(2,907,679.37)
Adjusted amount of claim	**₱10,277,478.63**

On October 19, 2020, respondent filed his *Answer*.[16]

The Pre-Trial Conference that was initially set on March 23, 2021,[17] was later reset to, and held on, October 6, 2021.[18] Prior thereto,

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9 Exhibit "P-42", Docket – Vol. II, pp. 638 to 639.
10 Exhibit "P-43", Docket – Vol. II, pp. 640 to 649.
11 Exhibit "P-43-a", Docket – Vol. II, p. 640.
12 Exhibit "P-44", Docket – Vol. II, pp. 650 to 652.
13 Pars. 26 and 27, Factual Allegations, *Petition for Review*, Docket – Vol. I, pp. 16 to 17; Pars. 28 and 29, Factual Allegations, *Memorandum (of Petitioner)*, Docket – Vol. II, p. 718.
14 Docket – Vol. I, pp. 7 to 27.
15 Par. 28, Factual Allegations, *Petition for Review*, Docket – Vol. I, p. 17.
16 Docket – Vol. I, pp. 116 to 125.
17 Notice of Pre-Trial Conference dated October 22, 2020, Docket – Vol. I, pp. 130 to 130-A.
18 Notice of Resetting dated June 30, 2021, Docket – Vol. I, p. 316; Minutes of the hearing held on, and Order dated, October 6, 2021, Docket – Vol. I, pp. 322 to 325.

Respondent's Pre-Trial Brief was filed on March 17, 2021,[19] while *Petitioner's Pre-Trial Brief* was filed on March 19, 2021.[20]

On November 8, 2021, the parties filed their *Joint Stipulation of Facts and Issues*,[21] which was admitted and approved in the Resolution dated November 22, 2021,[22] thereby deeming the termination of the Pre-Trial. Subsequently, the Court issued the Pre-Trial Order dated November 24, 2021.[23]

On November 11, 2021, respondent transmitted to the Court the *BIR Records* of this case consisting of one folder.[24]

Trial then ensued.

Petitioner offered the testimonies of the following witnesses, namely: (1) Ms. Melany A. Belen,[25] its Treasurer and Finance Manager; and, (2) Ms. Ma. Fedna B. Parallag,[26] the Court-commissioned Independent Certified Public Accountant (ICPA).[27]

The *Report* of the ICPA was filed on January 10, 2022.[28]

On April 27, 2023, *Petitioner's Formal Offer of Evidence* was filed,[29] whereas respondent's *Comment (on Petitioner's Formal Offer of Evidence)* was filed on May 5, 2023.[30] In the Resolution dated June 23, 2023,[31] the Court admitted all of petitioner's exhibits.

For his part, respondent offered the testimony of Revenue Officer Fernan Floyd C. De Vera.[32]

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19 Docket – Vol. I, pp. 144 to 146.
20 *Id.*, at 278 to 310.
21 *Id.*, at 346 to 357.
22 *Id.*, at 377 to 378.
23 *Id.*, at 385 to 398.
24 *Compliance* dated November 11, 2021, Docket – Vol. I, pp. 361 to 362.
25 Exhibits "P-680" and "P-681", Docket – Vol. I, pp. 149 to 179, and 482 to 492, respectively; Minutes of the hearing held on, and Order dated, March 28, 2023, Docket – Vol. II, pp. 507 and 509 to 510, respectively.
26 Exhibit "P-673", Docket – Vol. I, pp. 426 to 443; Minutes of the hearing held on, and Order dated, May 18, 2022, Docket – Vol. I, pp. 449 to 451.
27 *Oath of Commission* dated November 24, 2021, Docket – Vol. I, p. 382; Minutes of the hearing held on, and Order dated, November 24, 2021, Docket – Vol. I, pp. 379 to 381.
28 Exhibit "P-45".
29 Docket – Vol. II, pp. 517 to 555.
30 *Id.*, at 655 to 657.
31 *Id.*, at 661 to 662.
32 Exhibits "R-3" and "R-5", Docket – Vol. I, pp. 133 to 139 and Docket – Vol. II, pp. 666 to 670, respectively; Minutes of the hearing held on, and Order dated, September 14, 2023, Docket – Vol. II, pp. 673 to 674.

Respondent filed on September 21, 2023 his *Formal Offer of Evidence*,[33] while petitioner's *Comment/Opposition (Re: Respondent's Formal Offer of Evidence dated 19 September 2023)* was filed on September 26, 2023.[34] In the Resolution dated November 28, 2023,[35] the Court admitted all of respondent's exhibits.

Respondent filed his *Memorandum* on January 17, 2022;[36] while petitioner filed the *Motion to Admit Attached Memorandum (of Petitioner)* on January 18, 2024.[37] The Court granted petitioner's *Motion* and admitted the *Memorandum (of Petitioner)* through the Minute Resolution dated January 25, 2024,[38] and submitted the present case for decision.

THE ISSUES

The parties stipulated on the following issues for the Court's resolution:

A. Whether or not petitioner is entitled to its judicial claim for refund of or issuance of a tax credit certificate in the amount of Ten Million Two Hundred Seventy-seven Thousand Four Hundred Seventy-eight Pesos & 63/100 (₱10,277,478.63), representing petitioner's excess and unutilized input VAT on its importations attributable to its alleged effectively zero-rated sales for the third quarter of CY 2017;

B. Whether or not petitioner's judicial claim for refund was timely filed.[39]

Petitioner's arguments:

Petitioner argues that it is entitled to its judicial claim for the refund of or issuance of a tax credit certificate amounting to ₱10,277,478.63, representing its excess and unutilized input VAT on its importations and/or local purchases attributable to its effectively zero-rated sales for the third quarter of CY 2017; and that its judicial claim for refund/tax credit was timely filed.

33 Docket – Vol. II, pp. 677 to 680.
34 *Id.*, at 682 to 686.
35 *Id.*, at 691.
36 *Id.*, at 733 to 745.
37 *Id.*, at 705 to 730.
38 Docket – Vol. II, p. 748.
39 Par. 4, Statement of Issues to be Tried and Resolved, JSFI, Docket – Vol. I, p. 347.

Respondent's counter-arguments:

Respondent, on the other hand, counters that the instant *Petition for Review* was filed out of time; that the government is not estopped by the mistake or error of its officials or agents; that the instant *Petition for Review* is in violation of the doctrine of exhaustion of administrative remedies; and that the claim for refund is strictly construed against the taxpayer for the same partakes the nature of tax exemption.

THE COURT'S RULING

The instant *Petition for Review* must be dismissed for lack of jurisdiction.

Petitioner insists that under Section 112(C) of the National Internal Revenue Code (NIRC) of 1997, as amended, respondent's full or partial denial of a taxpayer's administrative claim for refund, which would trigger the commencement of the 30-day period within which the taxpayer may file an appeal with this Court, must state the legal and factual basis for such denial. Petitioner believes that the *VAT Refund/Credit Notice* it received on January 15, 2020 cannot be reasonably treated as respondent's denial of its administrative claim since the same neither stated respondent's basis for its recommendation to refund/credit the amount of ₱2,907,679.37. It was only upon its receipt of the reply on February 11, 2020 that it was apprised of respondent's basis for the disallowed amount of ₱13,057,793.51. Petitioner had 30 days therefrom, or until March 12, 2020, within which to file the instant judicial claim. Therefore, the *Petition for Review* was timely filed.

Respondent, on the other hand contends that petitioner filed its administrative claim for refund on September 30, 2019. Counting 90 days therefrom, respondent has until December 29, 2019 within which to decide petitioner's claim. Thus, the 30-day period to file a judicial claim must be reckoned from December 29, 2019, or until January 28, 2020. Considering that the *Petition for Review* was belatedly filed on March 12, 2020, the Court has no jurisdiction over the case.

The Court agrees with respondent.

Jurisdiction is defined as the power and authority of a court to hear, try, and decide a case. In order for the court or an adjudicative body to have authority to dispose of the case on the merits, it must acquire, among others, jurisdiction over the subject matter. It is axiomatic that jurisdiction over the subject matter is the power to hear and determine the general class to which the proceedings in question belong; it is conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists. Thus, **when a court has no jurisdiction over the subject matter, the only power it has is to dismiss the action.**[40]

Accordingly, Sections 7(a)(1) and (2), and 11 of Republic Act (R.A.) No. 1125,[41] as amended by R.A. No. 9282,[42] confers jurisdiction to this Court relative to decisions and inactions of respondent, and states the manner of appealing the same, to wit:

> SEC. 7. *Jurisdiction.* – **The CTA shall exercise**:
>
> (a) **Exclusive appellate jurisdiction to review by appeal, as herein provided**:
>
> (1) **Decisions of the Commissioner of Internal Revenue in cases involving** disputed assessments, **refunds of internal revenue taxes**, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
>
> (2) **Inaction by the Commissioner of Internal Revenue in cases involving** disputed assessments, **refunds of internal revenue taxes**, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, **where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial**; xxx *(Emphases added)*
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> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – **Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue...may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.** *(Emphasis added)*
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> xxx xxx xxx

From the foregoing, this Court has appellate jurisdiction over decisions, rulings or inactions of respondent; and **the appeal must be filed within 30 days** from receipt of such decision or ruling, or **after the expiration of the period fixed by law for action**. Notably, it is respondent's decision, ruling, or inaction, which is appealable to this Court.

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40 *Mitsubishi Motors Philippines Corporation vs. Bureau of Customs*, G.R. No. 209830, June 17, 2015.

41 AN ACT CREATING THE COURT OF TAX APPEALS.

42 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

Relatedly, Section 112(A) and (C) of the NIRC of 1997, as amended by R.A. No. 10963,[43] otherwise known as Tax Reform for Acceleration and Inclusion (TRAIN), provides as follows:

> SEC. 112. *Refunds or Tax Credits of Input Tax.* —
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> (A) *Zero-Rated or Effectively Zero-Rated Sales.* — **Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales**, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however*, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP): *Provided, further*, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally*, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.
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> xxx xxx xxx
>
> (C) *Period within which Refund of Input Taxes shall be Made.* — **In proper cases, the Commissioner shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application** filed in accordance with Subsections (A) and (B) hereof: *Provided,* That should the Commissioner find that the grant of refund is not proper, the Commissioner must state in writing the legal and factual basis for the denial.
>
> **In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals**: *Provided, however*, That failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code." *(Emphases added)*

Therefore, to confer jurisdiction upon this Court over claims for refund or tax credit of unutilized or excess input VAT attributable to zero-

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[43] AN ACT AMENDING SECTIONS 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, AND 288; CREATING NEW SECTIONS 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, AND 265-A; AND REPEALING SECTIONS 35, 62, AND 89; ALL UNDER REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

rated or effectively zero-rated sales, the administrative claim must be filed with the BIR within two (2) years after the close of the taxable quarter when the sales were made.[44] In case of full or partial denial of the refund claim, or the failure on the part of the CIR to act on the said claim within a period of 90 days, the judicial claim shall be filed with this Court within 30 days from receipt of the decision or after the expiration of the said 90-day period.[45]

In the present case, petitioner's claim covers the period July 1, 2017 to September 30, 2017. Counting two (2) years from the close of the said third quarter, the last day for the filing of the administrative claim is September 30, 2019.

As mentioned, petitioner filed on September 30, 2019 its *Application for Tax Credits/Refunds* (BIR Form No. 1914),[46] with a duly accomplished *Revised Checklist of Mandatory Requirements on Claims for VAT Refund*,[47] and the letter dated September 26, 2019[48] with the BIR's RDO No. 47 – East Makati City. The administrative claim for refund, was thus, timely filed.

Reckoning from the filing of petitioner's administrative claim on September 30, 2019, respondent had 90 days therefrom, or until December 29, 2019, to act on petitioner's claim.

Petitioner received on January 15, 2020[49] the BIR's *VAT Refund/Credit Notice* dated January 7, 2020,[50] partially denying petitioner's claim for refund/tax credit.

Subsequently, on January 27, 2020, petitioner filed with the BIR RDO No. 47 the letter[51] requesting for clarification on the supporting calculation and reasons for the disallowance of its VAT refund claim amounting to ₱13,057,793.51.

44 Refer to *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 182364, August 3, 2010.

45 Refer to *Energy Development Corporation vs. Commissioner of Internal Revenue*, G.R. No. 203367, March 17, 2021; *Commissioner of Internal Revenue vs. CE Casecnan Water And Energy Company, Inc.*, G.R. No. 212727, February 1, 2023; and *Commissioner of Internal Revenue vs. Vestas Services Philippines, Inc.*, G.R. No. 255085, March 29, 2023.

46 Exhibit "P-39", Docket – Vol. II, p. 635.

47 Exhibit "P-40", Docket – Vol. II, p. 636.

48 Exhibit "P-38", Docket – Vol. II, pp. 633 to 634.

49 Pars. 22 and 23, *Petition for Review*, Docket – Vol. I, pp. 15 to 16; and par. 23 and 24, *Memorandum (of Petitioner)*, Docket – Vol. II, pp. 717 to 718.

50 Exhibit "P-41", Docket – Vol. II, p. 637.

51 Exhibit "P-42", Docket – Vol. II, pp. 638 to 639.

After receiving the letter dated February 4, 2020[52] from BIR-Revenue Region No. 8A - Makati City on February 11, 2020, petitioner filed the *Request for Clarification* on March 2, 2020,[53] requesting for confirmation from the BIR that the reply it received on February 11, 2020 should already be treated as BIR's final decision on petitioner's administrative claim for input VAT refund/credit.

As no reply was received on its *Request for Clarification*,[54] petitioner deemed respondent's reply received on February 11, 2020 as respondent's final decision on its administrative claim, to which the 30 days was reckoned.[55] Thus, the filing of its *Petition for Review* on March 12, 2020.[56]

Petitioner is mistaken.

In *Silicon Philippines, Inc. (Formerly Intel Philippines Manufacturing, Inc.) vs. Commissioner of Internal Revenue*,[57] the Supreme Court held that a judicial claim shall be filed within a period of 30 days after the receipt of respondent's decision or ruling or after the expiration of the 120-day [now 90-day][58] period, <u>whichever is sooner</u>. Aside from a specific exception to the mandatory and jurisdictional nature of the periods provided by the law, any claim filed in a period less than or beyond the 120+30 [now 90+30] days provided by the NIRC is outside the jurisdiction of the CTA.

Applying the foregoing pronouncement in the instant case, the lapse of the 90-day period without receiving a decision on its administrative claim for refund should have already prompted petitioner to treat the same as *inaction* on the part of respondent, notwithstanding the subsequent receipt of the *VAT Refund/Credit Notice* on January 15, 2020.[59]

Considering that no decision was communicated to the taxpayer within the 90-day period, there is no decision appealable to this Court to speak of. Accordingly, the 30-day period to file the judicial claim before this Court must be reckoned from December 29, 2019, or until January 28, 2020. Petitioner's submission that respondent's final decision on its administrative claim was the letter received on February 11, 2020 is, thus, without legal basis.

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52 Exhibit "P-43", Docket – Vol. II, pp. 640 to 649.
53 Exhibit "P-44", Docket – Vol. II, pp. 650 to 652.
54 Par. 26, Factual Allegations, *Petition for Review*, Docket – Vol. I, pp. 16 to 17; Par. 28, Factual Allegations, petitioner's *Memorandum*, Docket – Vol. II, p. 718.
55 Par. 27, Factual Allegations, *Petition for Review*, Docket – Vol. I, p. 17; Par. 29, Factual Allegations, *Memorandum (of Petitioner)*, Docket – Vol. II, p. 718.
56 Docket – Vol. I, pp. 7 to 27.
57 G.R. No. 182737, March 2, 2016.
58 As amended by Republic Act No. 10963, otherwise known as the *Tax Reform for Acceleration and Inclusion* (TRAIN) Law, effective January 1, 2018.
59 Exhibit "P-41", Docket – Vol. II, p. 637.

Regrettably, the filing of the *Petition for Review* on March 12, 2020 was beyond the 30-day mandatory and jurisdictional period. The Court, therefore, lacks jurisdiction to hear and decide petitioner's case.

WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Division Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice