REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

IMA LAND HOLDINGS, INC.,
Respondent.

CTA EB No. 2463
(CTA Case No. 9505)

Present:

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO, *and*
REYES-FAJARDO, *JJ.*

Promulgated: OCT 13 2021 2:38 p.m.

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RESOLUTION

For resolution is petitioner's "**Motion for Reconsideration**" filed on July 15, 2021, praying that the Court set aside the Resolution dated June 22, 2021, and give due course to his Petition for Review.

In support thereof, petitioner admits that the Petition for Review was belatedly filed due to counsel's misinterpretation as to the suspension of period to file pleadings and motions pursuant to Supreme Court Administrative Circular No. 21-2021 dated April 10, 2021. Petitioner also contends that litigation is not a game of technicalities, and the court's primary duty is to render or dispense justice;[1] thus, the Court should not be governed strictly by technical rules of evidence.[2]

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[1] *Office of the Court Administrator vs. Alberto V. Garong*, A.M. No. P-99-1311, August 11, 2001.

[2] *Phosphate Fertilizer Corporation vs. Commissioner of Internal Revenue*, G.R. No. 141973, June 28, 2005.

The Court finds petitioner's arguments without merit.

The failure to timely perfect an appeal cannot simply be regarded as a mere technicality, for it is jurisdictional.[3] The Court *En Banc* is not unaware that in a number of cases, the Supreme Court exercised its equity jurisdiction and allowed a liberal application of the rules so as not to defeat substantial justice. The Supreme Court, having been vested by the 1987 Constitution with the sole power to promulgate rules concerning pleading, practice, and procedure in all courts, is inherently empowered to suspend the rules. Unfortunately for petitioner, this Court is bereft of such power to suspend or relax the governing periods of appeal, as provided in the rules.

It is well-settled that **perfection of 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**. The right to appeal is not a natural right nor a part of due process. It is merely statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law.[4] The period within which to file an appeal with the Court is **jurisdictional and failure to comply therewith would bar the appeal and deprive the Court of its jurisdiction**.[5]

Verily, the Supreme Court in *Philippine Savings Bank vs. Josephine L. Papa,*[6] stressed that judgments or orders become final and executory by operation of law and not even by judicial declaration. The Supreme Court further emphasized that a judgment or order that has attained finality becomes immutable. The relevant portions of the aforecited case reads:

> "It is well-settled that **judgments or orders become final and executory by operation of law and not by judicial**

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[3] *Valentina A. Nuñez, et al. vs. GSIS Family Bank (formerly Comsavings Bank) and the Court of Appeals*, G.R. No. 163988, November 17, 2005.
[4] *Commissioner of Internal Revenue vs. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010.
[5] *Rizal Commercial Banking Corporation vs. Commissioner of Internal Revenue*, G.R. No. 168498, June 16, 2006.
[6] G.R. No. 200469, January 15, 2018.

> **declaration. The finality of a judgment becomes a fact upon the lapse of the reglementary period of appeal if no appeal is perfected or no motion for reconsideration or new trial is filed.** The court need not even pronounce the finality of the order as the same becomes final by operation of law.
>
> At this juncture, the Court stresses that **the bare invocation of 'the interest of substantial justice' or, in this case, 'good or efficient case' is not a magic wand that will automatically compel this Court to suspend procedural rules.** Procedural rules are not to be belittled or dismissed simply because their non-observance may have prejudiced a party's substantive rights. Like all rules, they are required to be followed except only for the most persuasive of reasons when they may be relaxed to relieve a litigant of an injustice not commensurate with the degree of his thoughtlessness in not complying with the procedure prescribed.
>
> Time and again, the Court has reiterated that rules of procedure, especially those prescribing the time within which certain acts must be done, are absolutely indispensable to the prevention of needless delays and to the orderly and speedy discharge of business. While procedural rules may be relaxed in the interest of justice, it is well-settled that these are tools designed to facilitate the adjudication of cases. The relaxation of procedural rules in the interest of justice was never intended to be a license for erring litigants to violate the rules with impunity. Liberality in the interpretation and application of the rules can be invoked only in proper cases and under justifiable causes and circumstances. While litigation is not a game of technicalities, every case must be prosecuted in accordance with the prescribed procedure to ensure an orderly and speedy administration of justice.
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> ...**A decision that has acquired finality becomes immutable and unalterable, and may no longer be modified in any respect, even if the modification is meant to correct erroneous conclusions of fact and law, and whether it be made by the court that rendered it or by the Highest Court of the land. <u>Any act which violates this principle must immediately be struck down.</u>**" (*Boldfacing and underscoring supplied* and *citations omitted*)

Considering that the Petition for Review was filed out of time, the Court was deprived of its jurisdiction to take cognizance of the Petition for Review and the only power left with the Court is to dismiss the case.

WHEREFORE, in light of the foregoing, petitioner's "Motion for Reconsideration" filed on July 15, 2021 is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice