

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

First Division

**MALAYAN COLLEGES, INC., CTA AC Case No. 225
(OPERATING UNDER THE NAME
OF MAPUA INSTITUTE OF
TECHNOLOGY) REPRESENTED
IN THIS ACTION BY ITS
PRESIDENT, DR. REYNALDO B. VEA,**

Members:

**DEL ROSARIO, P.J., Chairperson
FABON-VICTORINO, and
MANAHAN, JJ.**
Petitioner,

-versus-

**CITY OF MAKATI, CITY MAYOR
OF THE CITY OF MAKATI AND
CITY TREASURER,**

Promulgated:

Respondents.

SEP 03 2019

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R E S O L U T I O N

This resolves petitioner's **Motion for Extension of Time to File Petition for Review**, which was filed on August 9, 2019, requesting this Court that it be given an additional period of fifteen (15) days from August 9, 2019 or until August 24, 2019 within which to file said pleadings.

In the said motion, petitioner avers that on March 21, 2019, the Regional Trial Court (RTC) of Makati, Branch 58, rendered a decision dismissing petitioner's complaint for cancellation of a Notice of Collection dated March 6, 2015 issued by the respondent.

Thus, petitioner moved for the reconsideration of said decision on May 23, 2019. However, said RTC denied petitioner's motion for lack of merit under Order dated June 7, 2019, marked as Annex "B" in the instant motion, which was received by the latter on June 10, 2019.

Section 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282, otherwise known as "An Act Creating The Court of Tax Appeals, provides:

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, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the **Regional Trial Courts 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.

"Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA within thirty (30) days from the receipt of the decision or ruling or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon...." (*Emphasis supplied*)

Similarly, Section 3(a), Rule 8 of the Revised Rules of the Court of Tax Appeals provides:

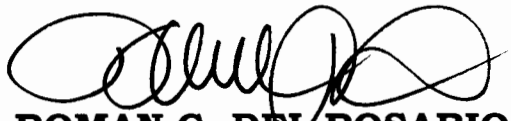
SEC. 3. *Who may appeal; period to file petition.* -

(a) **A party adversely affected by a decision, ruling** or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a **Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling**, or expiration of the period fixed by Law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes. (*Emphasis supplied*)

Thus, petitioner, upon receipt of RTC's Order on June 10, 2019, had thirty (30) days or until July 10, 2019 to file Petition for Review. However, the instant motion was only filed on August 9, 2019 which is beyond the period prescribed under the existing law, rules and regulations.

WHEREFORE, premises considered, petitioner's Motion for Extension of Time to File Petition for Review is hereby **DENIED** for lack of jurisdiction.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CATHERINE T. MANAHAN
Associate Justice