REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

THE CITY OF MANILA and JOSEPHINE D. DAZA, in her capacity as the OIC-City Treasurer,
Petitioners,

-versus-

AV VALUE HOLDINGS CORPORATION,
Respondent.

CTA AC No. 216
(Civil Case No. 15-134879)

Members:

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

Promulgated:
FEB 04 2019 - 10:10am

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RESOLUTION

On January 14, 2019, petitioners filed a Petition for Review appealing the Decision of the Regional Trial Court (RTC) Branch 28-Manila, which ordered petitioners to refund respondent for the erroneously assessed and collected local business tax in the amount of Php11,807,977.50.

After review of the Petition for Review and attachments, the Court finds that the Petition for Review was filed out of time. As alleged in the Petition for Review, petitioners received the Decision of the RTC on December 12, 2018.[1]

Pursuant to Section 11 of Republic Act No. 1125,[2] as amended, and Rule 8, Section 3(a) of the Revised Rules of the Court of Tax Appeals, a party adversely affected by a decision of the RTC in the exercise of its original jurisdiction may appeal to the Court within thirty (30) days after receipt of such decision.

Counting thirty (30) days from December 12, 2018, which was the date petitioners received the RTC Decision, petitioners had until January 11, 2019 within which to file their Petition

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[1] Petition for Review, Part II, Timeliness of the Petition.
[2] An Act Creating the Court of Tax Appeals.

for Review. Unfortunately, the instant Petition for Review was only filed on January 14, 2019.

WHEREFORE, for having been belatedly filed, the instant Petition for Review is hereby **DISMISSED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CATHERINE T. MANAHAN
Associate Justice