

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

EN BANC

LENNIE DE SAGUN, ET AL.,
Petitioners,

CTA EB NO. 2434
(CTA CASE NO. 9084)

Present:

-versus-

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

COMMISSIONER **OF**
INTERNAL REVENUE,
Respondent.

Promulgated:

JUN 2 8 2021

4:15 pm

X-----X

RESOLUTION

On January 14, 2021, the Court of Tax Appeals (CTA) Third Division promulgated a Resolution which denied petitioners' Motion for Reconsideration for lack of merit.¹

On January 25, 2021, petitioners received the Resolution.² Under Rule 8, Section 3(b) of the Revised Rules of the CTA (RRCTA), the petitioners had fifteen (15) days from receipt of the Resolution within which to file their petition with the CTA *En Banc*. Accordingly, they had only until February 9, 2021 to file their petition.

However, on February 9, 2021, the counsel for petitioners requested for an extension of thirty (30) days from February 9, 2021 or until March 11, 2021 within which to file the petition, citing heavy caseload as reason.³

¹ Annex B, Petition for Review, *Rollo*, pp. 81-94.

² Motion for Extension of Time, *Rollo*, p. 2; Case history at <http://cta.judiciary.gov.ph/history2#>, last accessed on June 9, 2021.

³ Motion for Extension of Time, *Rollo*, pp. 2-3.

On February 11, 2021, the CTA *En Banc* resolved to grant *a final and non-extendible fifteen-day extension* and gave petitioner only until *February 24, 2021* to file the petition.⁴

On March 11, 2021, the Petition for Review was finally filed.⁵

The petition was filed out of time. Since the timely perfection of an appeal is jurisdictional, the Court has no more authority to act on the appeal filed by petitioners. Therefore, inasmuch as the appealed decision had lapsed into finality, the same may no longer be modified in any respect.

In *Labao v. Flores, at al.*,⁶ the Supreme Court stressed the importance of timeliness of appeals and, accordingly, reversed the Court of Appeals when it acted on a petition for certiorari that was filed 28 days late:

“Time and again, we have stressed that procedural rules do not exist for the convenience of the litigants; the rules were established primarily to provide order to, and enhance the efficiency of, our judicial system. While procedural rules are liberally construed, the provisions on reglementary periods are strictly applied, indispensable as they are to the prevention of needless delays, and are necessary to the orderly and speedy discharge of judicial business. The timeliness of filing a pleading is a jurisdictional caveat that even this Court cannot trifle with.

Viewed in this light, 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.

XXX XXX XXX

Needless to stress, 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 or law and whether it will be made by the court that rendered it or by the highest court of the land. All the issues between the parties are deemed resolved and laid to rest once a judgment becomes final and executory; execution of the decision proceeds as a matter of right as vested rights are acquired by the winning party. Just as a losing party has the right to appeal within the prescribed period, the winning party has the correlative right to enjoy the finality of the decision on the case. After all, a denial of a petition for being time-barred is tantamount to a decision on the merits. Otherwise, there will be no end to litigation, and this will set to naught the main role of courts of justice to assist in the enforcement of the rule of law and the maintenance of peace and order by settling justiciable controversies with finality.” (*Citations omitted and underscoring supplied*)

⁴ February 11, 2021 Minute Resolution, *Rollo*, p. 6.

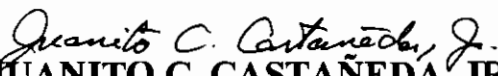
⁵ *Rollo*, pp. 7-22.

⁶ G.R. No. 187984, November 15, 2010.

WHEREFORE, in view of the foregoing, the Court is constrained to
DISMISS the petition for lack of jurisdiction

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. LACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice