REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

CITY GOVERNMENT OF NAVOTAS and RODERIC R. RAÑESES, in his official capacity as the Acting CITY TREASURER OF THE CITY OF NAVOTAS,
Petitioners,

- versus -

BESTBUY DIVISORIA MALL CORPORATION and CHECKERED FOOD CORPORATION,
Respondents.

CTA AC NO. 301

Members:

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

Promulgated:

NOV 13 2023
8:00 a.m.

x - x

RESOLUTION

Before this Court is the Petition for Review filed on August 22, 2023, assailing the Judgement dated June 8, 2023 of the Regional Trial Court (RTC) Branch 47- Manila in the case of *"Bestbuy Divisoria Mall Corporation vs. Checkered Food Corporation, City Government of Navotas and Roderick R. Rañeses, in his official capacity as the Acting City Treasurer of the City of Navotas"* docketed as Civil Case No. R-MNL-21-04874-CD.[1]

A perusal of the records show the following pertinent documents attached to the Petition:

1. Verification/Certificate of Non-Forum Shopping, dated August 18, 2023, signed by Acting City Treasurer for the City of Navotas Roderic R. Rañeses;

[1] Petition for Review, Docket, pp. 1 to 2.

2. Affidavit of Service dated August 18, 2023;

3. Certified true copy of the Judgement of the RTC Branch 47-Manila dated June 8, 2023;

4. Certified true copy of the Order of the RTC Branch 47-Manila dated July 10, 2023; and,

5. Certified true copy of the Order of the RTC Branch 47-Manila dated July 14, 2023.

This Court noted that, prior to the filing of this appeal before this Court, the Judgement of the RTC Branch 47-Manila, dated June 8, 2023, was received *via* e-mail by the public respondents (now petitioners) on June 21, 2023; thus, the last day to file a motion for reconsideration was on July 6, 2023.

On July 4, 2023, the public respondents (now petitioners) filed a Motion for Extension of Time to File Motion for Reconsideration.

In the RTC Order dated July 10, 2023, the Court denied the motion for being a prohibited pleading, pursuant to Section 12 (e), Rule 15 of the 2019 Amendments to the 1997 Rules of Civil Procedure.

On July 13, 2023, the public respondents (now petitioners) filed a Motion for Reconsideration assailing the Judgment of the RTC Branch 47-Manila.

In the RTC Order dated July 14, 2023, the Court denied the motion for being filed out of time.

On July 28, 2023, the Orders of the RTC Branch 47-Manila, dated July 10, 2023 and July 14, 2023, were received by the public respondents (now petitioners). Petitioners aver that, pursuant to Section 9 of Republic Act No. 9282,[2] they have a period of thirty (30) days from receipt of the decision or ruling within which to file its appeal to this Court.

On August 22, 2023, the instant petition was filed before this Court.

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[2] 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 OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES, March 30, 2004.

Clearly, the instant Petition for Review was filed out of time. The assailed Judgement of the RTC Branch 47-Manila, dated June 8, 2023, was already final before it reached this Court for review.

For purposes of determining its timeliness, a motion for reconsideration may properly be treated as an appeal. As a step to allow an inferior court to correct itself before review by a higher court, a motion for reconsideration must necessarily be filed within the period to appeal. When filed beyond such period, the motion for reconsideration *ipso facto* forecloses the right to appeal.[3]

It is settled that the perfection of an appeal in the manner and within the period prescribed by law is not only mandatory but jurisdictional. The failure to interpose a timely appeal deprives the appellate body of any jurisdiction to alter the final judgment, more so to entertain the appeal. Once a decision attains finality, it becomes the law of the case irrespective of whether the decision is erroneous or not, and no court — not even the Supreme Court — has the power to revise, review, change or alter the same.[4]

WHEREFORE, in view of the foregoing, the instant Petition for Review is **DISMISSED** for lack of jurisdiction. The Judgement, dated June 8, 2023, of the Regional Trial Court Branch 47- Manila in Civil Case No. R-MNL-21-04874-CD is final.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Leave)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[3] *People of the Philippines vs. Benedicta Mallari et al.*, G.R. No.197164, December 4, 2019.
[4] *Bureau of Internal Revenue vs. TICO Insurance Co., Inc.*, G.R. No. 204226, April 18, 2022.