

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

BUREAU OF INTERNAL REVENUE
REVENUE REGION 1
Calasiao, Pangasinan,
Petitioner, CTA Crim. Case No. A-29
Members:

- versus -

MANAHAN, Chairperson,
REYES-FAJARDO, and
ANGELES, JJ.

FRANCIS SOLIVEN
BALMEDIANO,
Respondent. Promulgated:

AUG 14 2025

3:12 pm.

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RESOLUTION

On May 6, 2025, the Bureau of Internal Revenue filed a Petition for Review seeking a review of the decision of the Regional Trial Court (RTC), Branch 73 of Urdaneta City, Pangasinan dismissing the criminal case filed against Francis Soliven Balmediano for lack of jurisdiction.

The Court notes that the assailed Order was rendered by RTC, Branch 73 of Urdaneta City, Pangasinan, in the exercise of its original jurisdiction on criminal offenses arising from violations of the National Internal Revenue Code.

After a judicious scrutiny of the records, the Court finds that the Bureau of Internal Revenue availed of the wrong mode in appealing the assailed Order.

Section 7(b)(2)(a) of Republic Act (R.A.) No. 1125, as amended by R.A. No. 9282, recognizes the CTA's exclusive appellate

jurisdiction over, *inter alia*, appeals from the RTC's orders in criminal tax cases originally decided by them:

Sec. 7. Jurisdiction. - The CTA shall exercise:

...

b. Jurisdiction over cases involving criminal offenses as herein provided:

...

2. Exclusive appellate jurisdiction in criminal offenses:

a. Over appeals from the judgments, resolutions[,] or orders of the Regional Trial Courts in tax cases originally decided by them, in their respected territorial jurisdiction.

Before the CTA in Division may entertain the aggrieved party's appeal from tax criminal cases decided or ruled by the RTC in the exercise of its original jurisdiction, Section 9, Rule 9 of the RRCTA¹ commands that a notice of appeal must be filed before the RTC which rendered the final judgment or order appealed from, within fifteen (15) days from receipt thereof.

Plaintiff-appellant committed a grave error in filing a Petition for Review before this Court. Accordingly, this Court is constrained to dismiss the same.

The right to appeal is not a constitutional, natural or inherent right — it is a statutory privilege and of statutory origin and, therefore, available only if granted or as provided by statutes. It may be exercised only in the manner prescribed by the provisions of the law.²

WHEREFORE, the instant Petition for Review is hereby **DISMISSED** for lack of jurisdiction.

¹ SECTION 9. *Appeal; Period to Appeal.* — (a) An appeal to the Court in criminal cases decided by a Regional Trial Court in the exercise of its original jurisdiction shall be taken by filing a notice of appeal pursuant to Sections 3(a) and 6, Rule 122 of the Rules of Court within fifteen days from receipt of a copy of the decision or final order with the court which rendered the final judgment or order appealed from and by serving a copy upon the adverse party. The Court in Division shall act on the appeal.

² *Judith Yu v. Hon. Rosa Samson-Tatad*, G.R. No. 170979, February 9, 2011.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice