

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

BRYAN M. TORREGOSA,

Petitioner,

- versus -

**REGIONAL DIRECTOR
BUREAU OF INTERNAL
REVENUE, DAVAO CITY
REVENUE REGION NO. 19,**

Respondent.

CTA EB NO. 2520

(CTA Case No. 9703)

Present:

DEL ROSARIO, P.J.,

CASTAÑEDA, JR.,

UY,

RINGPIS-LIBAN,

MANAHAN,

BACORRO-VILLENA,

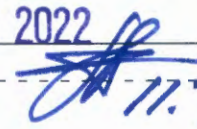
MODESTO-SAN PEDRO,

REYES-FAJARDO, and

CUI-DAVID, JJ.

Promulgated:

FEB 15 2022

X-----X
 11.43 a.m.

RESOLUTION

On May 20, 2021, the Court in Division issued a Resolution¹ denying Petitioner's "Motion for Reconsideration" for lack of merit.

On October 25, 2021, Petitioner filed the instant "Petition for Review"², declaring therein that he received the May 20, 2021 Resolution on August 20, 2021. Contrary to Petitioner's allegation however, records show that his counsel, the lawyer who signed the "Petition for Review", received the May 20, 2021 Resolution on June 07, 2021.

Emphasis must be placed that during this time, all appellate collegiate courts within the National Capital Region (NCR) have already physically reopened, after the lifting of the Modified Enhanced Community Quarantine (MECQ) on May 15, 2021.³ Thus, Petitioner only had until June 22, 2021 within

¹ Rollo, pp. 19-21.

² *Id.*, at pp. 1-15.

³ Courts were again declared physically closed on August 02, 2021. (Supreme Court Administrative Circular No. 56-2021, July 30, 2021)

which to file his "Petition for Review" with the Court *En Banc*, and that the instant petition was belatedly filed on October 25, 2021.

It is settled that the perfection of an appeal in the manner and within the period set by law is not only mandatory, but jurisdictional, and failure of a party to perfect an appeal within the period fixed by law renders the judgment final and executory. Once a decision attains finality, it becomes the law of the case and no Court has the power to revise, review, change or alter the same. Since Petitioner's "Petition for Review" was filed after the period provided for under the rules, its dismissal, for being filed out of time, is in order.

WHEREFORE, the instant case is **DISMISSED** for lack of jurisdiction for failure by Petitioner to file its "Petition for Review" within the fifteen-day reglementary period under Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA).

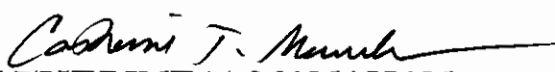
SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

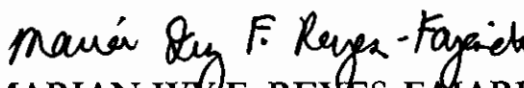

CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IV F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice