**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
11:43 a.m.

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# RESOLUTION

On May 20, 2021, the Court in Division issued a Resolution[1] 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

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[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.
**JUANITO C. CASTAÑEDA, JR.**
Associate Justice

**ERLINDA P. UY**
Associate Justice

Ma. Belen M. Ringpis-Liban
**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

Catherine T. Manahan
**CATHERINE T. MANAHAN**
Associate Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice

Marian Ivy F. Reyes-Fajardo
**MARIAN IVY F. REYES-FAJARDO**
Associate Justice

**LANEE S. CUI-DAVID**
Associate Justice