REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

<u>EN BANC</u>

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2885** (CTA Case No. 10391)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *<u>JJ.</u>*
PMAC BUSINESS OPERATIONS INC., *Respondent.*	Promulgated: DEC 26 2024 11:55am

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RESOLUTION

On April 4, 2024, petitioner filed, through registered mail, a *Petition for Review* assailing the Decision dated November 24, 2023 (the "assailed Decision") and the Resolution dated February 21, 2024 (the assailed "Resolution") issued by the Court's Special Third Division.

Petitioner alleged that he received a copy of the assailed Resolution on March 1, 2024.[1] Under Section 3(b), Rule 8[2] of the Revised Rules of the Court of Tax Appeals (RRCTA), petitioner had fifteen (15) days from receipt of the assailed

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1 *En Banc (EB)* Docket, p. 5.

2 SEC. 3. *Who may appeal; period to file petition.* …
(b) **A party adversely affected by a** decision or **resolution of a Division of the Court on a motion for reconsideration** or new trial **may appeal to the Court by filing before it a petition for review within <u>fifteen days from receipt</u> of a copy of the questioned decision or resolution.** Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, **the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.** (*Emphasis supplied*)

Resolution, or **until March 16, 2024,** to appeal to the Court *En Banc.*

Before the expiration of the reglementary period, or on March 14, 2024, petitioner filed a *Motion for Extension of Time to File Petition for Review,*[3] praying for an extension of fifteen (15) days from March 16, 2024, or until March 31, 2024, to file the petition. The Court *En Banc* granted the motion, extending the deadline to **March 31, 2024.**[4] Since March 31, 2024, fell on a Sunday, petitioner had until the next working day, April 1, 2024, to file the petition for review.

However, a review of the case records revealed that the instant *Petition for Review* was filed **three (3) days late** on **April 4, 2024,**[5] and no affidavit of service was attached thereto.

Thus, on August 15, 2024, the Court issued a Resolution directing petitioner to submit proof of timely filing and an affidavit of service of the *Petition for Review* within five (5) days from notice. The said Resolution was received by the Office of the Solicitor General on September 4, 2024, and by Atty. Dyne B. Medina of the Bureau of Internal Revenue on August 20, 2024.

Despite this directive, a verification of the records on October 22, 2024, revealed that petitioner had failed to submit the required proof of filing and affidavit of service of the *Petition for Review.*

It must be emphasized that an appeal is neither a natural nor constitutional right but a statutory privilege.[6] Parties who seek to avail of this privilege must comply with the statutes or rules allowing it.[7] The perfection of an appeal, in the manner and within the period prescribed by law, is not only *mandatory* but *jurisdictional.* This means that 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.[8]

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[3] *EB* Docket, pp. 1-3.
[4] Minute Resolution dated March 15, 2024, *EB* Docket, p. 4.
[5] *Supra* note 1.
[6] *Spouses Dorao v. Spouses BBB and CCC,* G.R. No. 235737, April 26, 2023; *Cortal v. Inaki A. Larrazabal Enterprises,* G.R. No. 199107, August 30, 2017.
[7] *Air France Philippines v. Leachon,* G.R. No. 134113, October 12, 2005.
[8] *Bureau of Internal Revenue v. TICO Insurance Co., Inc.,* G.R. No. 204226, April 18, 2022.

Even assuming that the instant *Petition* was filed on time, the Court retains the authority to dismiss this case. Under Section 3, Rule 17 of the Revised Rules of Court,[9] a case may be dismissed if the plaintiff fails to comply with any order of the Court. Likewise, Section 5, Rule 135[10] of the Revised Rules of Court grants the Court the authority to "control its processes and orders" and "compel obedience to its judgments, orders, and processes." These provisions reinforce the Court's inherent authority to ensure compliance with its directives and uphold the integrity of judicial proceedings.

Applying Section 3, Rule 17 and Section 5, Rule 135 of the Revised Rules of Court, petitioner's failure to comply with the Court *En Banc's* directives - such as the non-submission of proof of filing and the affidavit of service - provides sufficient grounds for dismissal of the case.

In conclusion, petitioner's failure to perfect the appeal within the prescribed period precludes the Court *En Banc* from acquiring jurisdiction over the case. Furthermore, petitioner's non-compliance with the Court's directives, despite due notice, constitutes a clear violation of procedural rules and justifies the dismissal of the case pursuant to the aforementioned provisions of the Revised Rules of Court.

WHEREFORE, premises considered, the instant *Petition for Review* filed by petitioner Commissioner of Internal Revenue is **DISMISSED** for being filed out of time and for failure to comply with the Court's lawful orders.

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[9] SEC. 3. *Dismissal due to fault of plaintiff.* — **If, for no justifiable reason, the plaintiff fails** to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or **to comply with these Rules or any order of the court, the complaint may be dismissed** upon motion of the defendant or **upon the court's own motion**, without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (*Emphasis supplied*)

[10] SEC. 5. *Inherent powers of court.* — Every court shall have power:
(a) To preserve and enforce order in its immediate presence;
(b) To enforce order in proceedings before it, or before a person or persons empowered to conduct a judicial investigation under its authority;
(c) To compel obedience to its judgments, orders and processes, and to the lawful orders of a judge out of court, in a case pending therein;
(d) To control, in furtherance of justice, the conduct of its ministerial officers, and of all other persons in any manner connected with a case before it, in every manner appertaining thereto;
(e) To compel the attendance of persons to testify in a case pending therein;
(f) To administer or cause to be administered oaths in a case pending therein, and in all other cases where it may be necessary in the exercise of its powers;
(g) To amend and control its process and orders so as to make them conformable to law and justice;
(h) To authorize a copy of a lost or destroyed pleading or other paper to be filed and used instead of the original, and to restore, and supply deficiencies in its records and proceedings.

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SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding 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

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice