REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus-

AEON CREDIT SERVICE (PHILIPPINES), INC.,
Respondent.

CTA EB No. 2427
(CTA Case No. 9770)

Present:
DEL ROSARIO, *PJ,*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO,
JJ.

Promulgated:
JUL 2 9 2021
3:49 p.m.

x- x

RESOLUTION

On February 18, 2021, the Court received petitioner's *Petition for Review*, posted on February 9, 2021.

In its May 24, 2021 Resolution, the Court noted that the Petition for Review did not have an Affidavit of Service. The original or certified true copies of the decision/resolution appealed from were likewise not attached. Ultimately, the Resolution dismissed the *Petition for Review* for having been filed late.

On June 25, 2021, petitioner filed his *Motion for Reconsideration of Resolution dated 24 May 2021* praying that the *Petition for Review* be given due course, in the interest of justice.

The *Motion* lacks merit.

As discussed in the May 24, 2021 Resolution, both the *Motion for Extension* and the *Petition for Review* were filed late. The last day to file the *Motion for Extension* was on January

22, 2021 (Friday), but the same was posted only on January 25, 2021. On the other hand, the last day to file the *Petition for Review*, within the extended period, was on February 8, 2021 (considering that February 6, 2021 was a Saturday), however, the same was posted only on February 9, 2021.

Petitioner does not proffer any substantive explanation that would explain the late filings, nor any special circumstances that would justify the admission of the Petition for Review in the interest of justice.

It is a basic rule of remedial law that a motion for extension of time to file a pleading must be filed before the expiration of the period sought to be extended. Since the motion for extension was filed after the lapse of the prescribed period, there was no more period to extend.[1]

Furthermore, the right to appeal is statutory and one who seeks to avail of it must comply with the statute or rules. The requirements for perfecting an appeal within the reglementary period specified in the law must be strictly followed as they are considered indispensable interdictions against needless delays. Moreover, the perfection of an appeal in the manner and within the period set by law is not only mandatory but jurisdictional as well, hence failure to perfect the same renders the judgment final and executory. And, just as a losing party has the privilege to file an appeal within the prescribed period, so also does the prevailing party have the correlative right to enjoy the finality of a decision in his favor.[2]

WHEREFORE, the *Motion for Reconsideration of Resolution dated 24 May 2021* is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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[1] *Philippine National Bank v. Deang Marketing Corporation and Berlita Deang*, G.R. No. 177931, December 8, 2008.
[2] *Boardwalk Business Ventures, Inc. v. Elvira A. Villareal, et al.*, G.R. No. 181182, April 10, 2013.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen

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