REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA AC NO. 370

MARCOPPER MINING CORPORATION,
Petitioner,

- versus -

THE PROVINCIAL GOVERNMENT OF MARINDUQUE, HON. EMARIE ANN F. PASTORAL, in her capacity as the ACTING PROVINCIAL TREASURER OF MARINDUQUE, MUNICIPAL TREASURER AND ASSESSOR OF BOAC, MUNICIPAL TREASURER AND ASSESSOR OF STA. CRUZ, MUNICIPAL TREASURER AND ASSESSOR OF MOGPOG, MUNICIPAL TREASURER AND ASSESSOR OF TORRIJOS and THE PROVINCIAL ASSESSOR OF MARINDUQUE,
Respondents.

NOTICE OF RESOLUTION

To:

CHUA LIM AND ASSOCIATES
(Counsel for the Petitioner)
Unit 304, 3rd Floor, The Orient Square Building
F. Ortigas Jr. Road (Ex-Emerald Avenue)
Ortigas Center, Pasig City

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SEDALAW
SALAZAR ENRILE DEFENSOR & DE MATA
(Collaborating Counsel for Respondents)
Suite 1107, 11th Floor, Tektite East Tower
Philippine Stock Exchange Centre
Exchange Road, Ortigas Center
Pasig City

HON. EMMANUEL R. RECALDE
Presiding Judge
Thru: MR. ELMIR H. MIRAFUENTE
OIC / Acting Branch Clerk of Court
Regional Trial Court
Fourt Judicial Region

Branch 38
Boac, Marinduque

GREETINGS:

You are hereby notified by these presents that on **October 9, 2025,**a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **October 10, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

MARCOPPER MINING CORPORATION,
Appellant,

CTA AC NO. **370**
(Civil Case No. 23-7)

- versus -

THE PROVINCIAL GOVERNMENT OF MARINDUQUE, HON. EMARIE ANN F. PASTORAL in her capacity as the **ACTING PROVINCIAL TREASURER OF MARINDUQUE, MUNICIPAL TREASURER AND ASSESSOR OF BOAC, MUNICIPAL TREASURER AND ASSESSOR OF STA. CRUZ, MUNICIPAL TREASURER AND ASSESSOR OF MOGPOG, MUNICIPAL TREASURER AND ASSESSOR OF TORRIJOS,** and **THE PROVINCIAL ASSESSOR OF MARINDUQUE,**
Appellees.

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:
OCT 09 2025 3:45PM

x - x

RESOLUTION

Before this Court is appellant Marcopper Mining Corporation's (**appellant**'s) Notice of Appeal dated 22 April 2025[1] and filed *via* LBC on 25 April 2025 and approved by Branch 38, Regional Trial Court (**RTC**) of Boac, Marinduque in its Order dated 30 May 2025.[2] Consequently, the entire records of Civil Case No. 23-7, consisting of ten (10) volumes of records with 5,987 pages and four (4) volumes of transcript of stenographic notes (**TSN**), were transmitted to this Court on 15 July 2025.

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1 RTC Records, Volume IX, pp. 4903-4905.
2 Id., pp. 4907-4908.

A perusal of the records reveals that appellant, instead of filing a verified petition for review as required under Sections 3(a)[3] and 4(a)[4], Rule 8[5] of the Revised Rules of the Court of Tax Appeals (**RRCTA**) in relation to Rule 42[6] of the Rules of Court (**ROC**), as amended, filed a notice of appeal from the RTC Decision dated 27 December 2024[7] and Resolution dated 04 April 2025[8], rendered in the exercise of the RTC's original jurisdiction.

By way of analogy, Section 2, Rule 50 of the ROC, as amended, provides:

> ...
>
> Sec. 2. *Dismissal of improper appeal to the Court of Appeals.* — An appeal under Rule 41 taken from the Regional Trial Court to the Court of Appeals raising only questions of law shall be dismissed, issues purely of law not being reviewable by said court. **Similarly, an appeal by notice of appeal instead of by petition for review from the appellate judgment of a Regional Trial Court shall be dismissed.**
>
> An appeal erroneously taken to the Court of Appeals shall not be transferred to the appropriate court but shall be dismissed outright.[9]
>
> ...

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[3] SEC. 3. *Who may appeal; period to file petition.* —

(a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a **Regional Trial Court in the exercise of its original jurisdiction** may appeal to the Court **by petition for review** filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes. (Emphasis supplied)

[4] SEC. 4. *Where to appeal; mode of appeal.* —

(a) An appeal from a decision or ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claim for refund of internal revenue taxes erroneously or illegally collected, the decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade & Industry, the Secretary of Agriculture, and the **Regional Trial Court in the exercise of their original jurisdiction**, shall be taken to the Court by **filing before it a petition for review as provided in Rule 42 of the Rules of Court**. The Court in Division shall act on the appeal. (Emphasis supplied)

[5] Rule 8 - Procedure in Civil Cases.

[6] Rule 42 - Petition for Review From the Regional Trial Courts to the Court of Appeals.

[7] RTC Records, Volume VIII, pp. 4762-4772.

[8] Id., Volume IX, pp. 4895-4898.

[9] Emphasis supplied.

Moreover, the Supreme Court has consistently held that the filing of the wrong mode of appeal is a ground for the dismissal thereof.[10]

Consequently, the RTC Decision dated 27 December 2024[11] and Resolution dated 04 April 2025[12] have become final and executory. The improper appeal did not toll the reglementary period to file a petition for review on *certiorari*.[13] This means that appellant has now lost its remedy against the trial court's ruling.[14]

On this point, the Court reiterates that appeal is a mere statutory privilege and may be exercised only in accordance with law. A party who seeks to avail of the privilege must comply with the requirements of the rules lest the right to appeal is invariably lost. The Court cannot tolerate ignorance of the law on appeals and it is not Our task to determine for litigants their proper remedies under the rules.[15]

WHEREFORE, in view of the foregoing, the instant Notice of Appeal dated 22 April 2025 is hereby **DISMISSED** for being an improper remedy.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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10 See *East West Banking Corporation v. Ian Y. Cruz, Paul Andrew Chua Hua, Francisco T. Cruz, and Alvin Y. Cruz*, G.R. No. 221641, 12 July 2021.
11 Supra at note 7.
12 Supra at note 8.
13 *East West Banking Corporation v. Ian Y. Cruz, Paul Andrew Chua Hua, Francisco T. Cruz, and Alvin Y. Cruz*, supra at note 10.
14 See *Ricardo S. Silverio, Jr. v. Court of Appeals (Fifth Division) and Nelia S. Silverio-Dee*, G.R. No. 178933, 16 September 2009.
15 See *Ebrencio F. Indoyon, Jr., Municipal Treasurer, Lingig, Surigao del Sur v. Court of Appeals, Twenty-Second Division, Cagayan de Oro City*, G.R. No. 193706, 12 March 2013.