REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA *EB* CRIM. NO. 158** (CTA Crim. Case No. O-978)
	Present:
- versus -	**DEL ROSARIO,** *P.J.* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
JUANITA L. ILAGAN (Poblacion, San Pascual, Batangas, and/or CMI Compound, Barangay Sta. Rita, Batangas City), *Respondent.*	Promulgated: SEP 08 2025, 10:21 a.m.

x -x

RESOLUTION

On August 15, 2024, petitioner filed the present *Petition for Review*[1] seeking the reversal and setting aside of the Resolutions dated April 29, 2024[2] and June 27, 2024[3] (assailed *Resolutions*), both promulgated by this Court's Second Division (Court in Division) in CTA Criminal Case No. O-978, entitled "*People of the Philippines v. Juanita L. Ilagan (Poblacion, San Pascual, Batangas, and/or CMI Compound, Barangay Sta. Rita, Batangas City).*" The dispositive portions of the assailed Resolutions read:

Assailed Resolution dated April 29, 2024:

> **WHEREFORE**, in view of the foregoing, the case is **DISMISSED** for failure to prosecute.
>
> **SO ORDERED**.

---

1 *En Banc (EB)* Docket, pp. 1–16.
2 *Id.* at 30–31.
3 *Id.* at 50–52.

Assailed Resolution dated June 27, 2024:

> **WHEREFORE**, in view of the foregoing, the *Motion for Reconsideration (of the Resolution dated April 29, 2024)* is **DENIED** for lack of merit.
>
> **SO ORDERED**.

However, upon perusal of the aforesaid *Petition for Review*, the Court *En Banc* noted that petitioner failed to attach the required *Verification and Certification of Non-Forum Shopping*. Hence, on September 10, 2024, the Court *En Banc* issued a Resolution[4] giving petitioner a period of five (5) days from notice, to: (i) submit the *Verification and Certification of Non-Forum Shopping*; and (ii) show cause as to why its *Petition for Review* should not be dismissed.

On October 10, 2024, petitioner filed its *Compliance and Explanation [re: Resolution dated September 10, 2024]*,[5] which the Court *En Banc* noted and deemed sufficient in the Resolution[6] promulgated on November 12, 2024.

Thereafter, on December 9, 2024, the Court *En Banc* issued a *Minute Resolution*[7] giving herein respondent a period of ten (10) days from notice, within which to file her comment on the *Petition for Review*.

On February 11, 2025, this Court's Judicial Records Division reported that the *Minute Resolution* dated December 9, 2024 sent to respondent *via* registered mail on December 12, 2024, was returned to this Court with a notation "Moved Out".

Considering the report of the Judicial Records Division, the Court *En Banc* went over the records of the instant case and noted that the present *Petition for Review* was **filed out of time.**

In the case of *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*,[8] the Supreme Court ruled that perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional, to wit:

---

4 *Id.* at 126.
5 *Id.* at 159–163.
6 *Id.* at 172.
7 *Id.* at 173.
8 G.R. No. 167606, August 11, 2010 [Per J. Mendoza, Second Division].

x---x

> It has been ruled that **perfection of an appeal** in the manner and within the period laid down by law is **not only mandatory but also jurisdictional**. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case. At the risk of being repetitious, We declare that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law.

The period to appeal in the Court of Tax Appeals (CTA) *En Banc* is provided in Section 9(b), Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA), which reads:

> SEC. 9. *Appeal; period to appeal.* —
>
> ... ...
>
> (b) **An appeal to the Court en banc in criminal cases** decided by the Court in Division **shall be taken by filing a petition for review** as provided in Rule 43 of the Rules of Court **within fifteen days from receipt of a copy of the decision or resolution appealed from**. The Court may, for good cause, extend the time for filing of the petition for review for an additional period not exceeding fifteen days. (*Emphasis supplied*)

Based on the foregoing provision, an appeal to the Court *En Banc* in criminal cases shall be taken by filing a petition for review within fifteen (15) days from receipt of a copy of the decision or resolution appealed from. However, for good cause, the time for filing the petition may be extended for an additional period not exceeding fifteen (15) days. Clearly, the period for filing is mandatory unless good cause is shown.

In the instant case, the records reveal that the assailed *Resolution* dated June 27, 2024 was received by the Department of Justice (DOJ) on July 8, 2024. [9] Thus, petitioner had fifteen (15) days from July 8, 2024 or until July 23, 2024, within which to file its *Petition for Review* before the Court *En Banc*.

However, as the records show, it was only on August 15, 2024 that petitioner filed the present *Petition for Review*. Hence, beyond the fifteen (15)-day reglementary period to appeal.

---

[9] Notice of Resolution, Division Docket, p. 126.

While petitioner claims that it timely filed the present *Petition for Review* on August 15, 2024 as the Deputized Special Prosecutor only received the assailed Resolution of June 27, 2024 on July 31, 2024, [10] said receipt by the Deputized Special Prosecutor on July 31, 2024 is immaterial. As the Supreme Court declared in the landmark case of *National Power Corporation v. National Labor Relations Commission* [11] (NAPOCOR), which was later cited in *Commissioner of Customs v. Court of Tax Appeals,*[12] service of the decision on the principal counsel and not on the deputized lawyers is decisive, to wit:

> First. Petitioner was represented in the CTA by the Office of the Solicitor General which deputized lawyers in the Legal Service Division of the Bureau of Customs to serve as collaborating counsels. In accordance with this arrangement, lawyers in both offices (Bureau of Customs and the OSG) were served copies of decisions of the CTA. The lawyers at the Bureau received a copy of the decision of the CTA on May 30, 1997, while the OSG received its own on June 5, 1997. As earlier stated, the OSG filed its motion for reconsideration on June 20, 1997. Counted from this date, the motion was seasonably filed, but if the period for appealing or filing a motion for reconsideration were reckoned from the date of receipt of the decision by the lawyers of the Bureau of Customs, then the motion was filed five days late. The Court of Appeals ruled that service of the copy of the CTA decision on the lawyers of the Bureau of Customs was equivalent to service on the OSG, and, therefore, the motion for reconsideration was filed late.
>
> This is error. *In National Power Corp. v. NLRC, it was already settled that although the OSG may have deputized the lawyers in a government agency represented by it,* ***the OSG continues to be the principal counsel, and, therefore, service on it of legal processes****, and not that on the deputized lawyers,* ***is decisive.*** ... (*Emphasis and italics supplied*)

Again, the Supreme Court echoed the doctrine laid down in NAPOCOR in the fairly-recent case of *Baldovino-Torres v. Torres,*[13] when it ruled:

> The Court finds no merit in the contention that the OSG filed its Motion for Reconsideration out of time in the RTC. Admittedly, the public prosecutor in charge of the case,

---

[10] Par. 5, Petition for Review, *En Banc* Docket. p. 2.
[11] G.R. No. 90933–61, May 29, 1997 [Per J. Romero, Second Division].
[12] G.R. No. 132929, March 27, 2022 [Per J. Mendoza, Second Division].
[13] G.R. No. 248675, July 20, 2022 [Per J. Inting, Third Division].

> who was deputized by the OSG to appear on its behalf, received a copy of the RTC Decision on March 20, 2017. On the other hand, the OSG received its copy only on April 4, 2017.
>
> In the case of *National Power Corporation v. National Labor Relations Commission (NAPOCOR)*, the Court held that *the proper basis for computing the reglementary period to file an appeal and in determining whether a decision had attained finality is service on the OSG.* In holding so, the Court emphasized that *the lawyer deputized by the OSG is considered as a mere representative of the latter who retains supervision and control over the deputized lawyer.* As a consequence, copies of orders and decisions served on the deputized counsel, acting as agent or representative of the Solicitor General, are not binding until they are actually received by the latter.
>
> The NAPOCOR case was cited in the subsequent case of *Commissioner of Customs v. Court of Tax Appeals*, where it was reiterated that *although the OSG may have deputized the lawyers in a government agency represented by it, the OSG continues to be the principal counsel and, therefore, **service on it of legal processes, and not that on the deputized lawyers, is decisive**.* (*Emphasis and italics supplied*)

Clearly, the public prosecutor in a criminal case continues to be the principal counsel even if private or special prosecutors are deputized. The period for filing a *Petition for Review* with the Court *En Banc* to appeal a ruling of the Court in Division, then, should be counted from receipt by the DOJ of a copy of said adverse ruling. The date on which the Bureau of Internal Revenue receives such ruling is immaterial, following the above-cited jurisprudence.

Time and again, it has been held that the perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case.[14] The right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law.[15]

---

[14] *China Banking Corporation v. City Treasurer of Manila*, G.R. No. 204117, July 1, 2015 [Per J. Mendoza, Second Division].

[15] *Id.*

WHEREFORE, premises considered, petitioner's *Petition for Review* filed on August 15, 2024 is **DISMISSED** on jurisdictional ground.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding 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

x---x

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice