REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA *EB* CRIM. NO. 185** (CTA Crim. Case No. O-185)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
YEN CHAN LIAW (2 Antonio St., Mandaluyong City)	
KING LIN LEU (Mayfair St., Montevista Park Subd. Cainta, Rizal), *Respondents.*	Promulgated: APR 08 2026 4:25

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RESOLUTION

This resolves petitioner's *Motion for Reconsideration (To the Resolution dated July 17, 2025)*,[1] filed through registered mail on August 13, 2025, without any comment/opposition from respondents despite due notice.[2]

The instant *Motion* seeks reconsideration of the *Resolution* promulgated on July 17, 2025,[3] the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the present *Verified Petition for Review (of the Resolutions dated June 24, 2024, and January 20, 2025) is hereby DISMISSED* for lack of jurisdiction.
>
> **SO ORDERED.**

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[1] *En Banc (EB)* Docket, pp. 139-147.
[2] Per Records Verification dated October 27, 2025 and December 11, 2025; Certification dated December 23, 2025 issued by the Mandaluyong Central Post Office.
[3] *EB* Docket, pp. 132-137.

In asking for a reconsideration, petitioner claims that the Court *En Banc* erred in ruling that the *Verified Petition for Review (of the Resolutions dated June 24, 2024 and January 20, 2025)* was filed beyond the prescriptive period.

Citing Section 9(b), Rule 9 of the Revised Rules of the Court of Tax Appeals ("**RRCTA**"), petitioner submits that it had fifteen (15) days from receipt of the January 20, 2025 *Resolution* of the Court in Division to file an appeal before the Court *En Banc*. The main issue, however, is the proper reckoning date for the 15-day period to file a *Petition for Review*.

Petitioner recalls that the *Resolution* dated January 20, 2025, denied its *Motion for Reconsideration (To the Resolution dated June 24, 2024)* for lack of merit. Record reveals that the Department of Justice ("**DOJ**") received a copy of said *Resolution* on **January 21, 2025**, while the Bureau of Internal Revenue ("**BIR**") received its copy on **January 23, 2025**. Petitioner emphasizes that the BIR is the complainant or offended party, and as the aggrieved party, it is entitled to appeal under Section 9(b), Rule 9 of the RRCTA.

Hence, petitioner maintains that it had 15 days from receipt of the *Resolution* on January 23, 2025, or until February 7, 2025, to file the Petition for Review. Thus, petitioner claims that the *Verified Petition for Review (Of the Resolutions dated June 24, 2024 and January 20, 2025),* filed on February 7, 2025, was timely.

Even assuming arguendo that the reckoning date for the filing of the *Petition for Review* should be on January 21, 2025, and not January 23, 2025, thereby resulting in a two-day lapse of the reglementary period, petitioner submits that the Court *En Banc* is not without any power to consider the *Petition for Review* in the higher interest of substantial justice.

Petitioner's *Motion* must fail.

It is well-settled that an appeal is neither a natural nor a constitutional right, but a statutory privilege. Hence, parties who seek to avail of the privilege must comply with the statutes or rules allowing it.[4] The perfection of an appeal in the manner and within the period set by law is not only mandatory but

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[4] *Air France Philippines v. Leachon*, G.R. No. 134113, October 12, 2005 [Per J.Garcia, Third Division].

jurisdictional. Failure to perfect an appeal within the reglementary period deprives the court, otherwise competent, of jurisdiction to hear and determine it.

Notably, in the landmark case of *National Power Corporation v. National Labor Relations Commission,* [5] later echoed in *Commissioner of Customs v. Court of Tax Appeals,*[6] the Supreme Court aptly declared that service of legal processes upon the principal counsel, and not on deputized lawyers, is decisive, *viz.*:

> 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)

Clearly, when a party is represented by several counsels, such as when the principal counsel (*e.g.*, the Office of the Solicitor General or, in this case, the Public Prosecutor of the Department of Justice) deputizes another lawyer from the government agency it represents, **it is the receipt of the principal counsel that is binding and the date from which the 15-day period is counted**.

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5 G.R. Nos. 90933-61. May 29, 1997 [Per J. Romero, Second Division].
6 G.R. No. 132929. March 27, 2022 [Per J. Mendoza, Second Division].

Accordingly, in this case, the DOJ, as principal counsel, received the *Resolution* on **January 21, 2025**. This date, not the BIR's later receipt, triggers the 15 days for filing a *Petition for Review* before the Court *En Banc*. Hence, the *Petition for Review* filed on February 7, 2025, was clearly filed **out of time**.

Petitioner's invocation of substantial justice cannot override **jurisdictional** requirements. Courts may relax procedural rules in exceptional cases, but they cannot acquire jurisdiction where none exists.

ACCORDINGLY, petitioner's *Motion for Reconsideration (To the Resolution dated July 17, 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice