

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 3121
(CTA Case No. 10519)

Present:

-versus-

RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

RETIRO GOLDEN FOODS,
INC.,

Promulgated:
Respondent. APR 10 2026

X ----- X
RESOLUTION

On April 8, 2025, petitioner filed a *Motion for Extension of Time to File Petition for Review* praying for an additional period of fifteen (15) days from April 11, 2025, or until April 26, 2025, within which to file his Petition for Review.

In a Resolution dated April 10, 2025, the Court granted petitioner's *Motion* subject to the condition that it was filed on time and compliant with CTA *En Banc* Resolution No. 8-2024 and 1-2025.

On April 24, 2025, petitioner filed his *Petition for Review*. Before acting on the same, the Court directed petitioner to submit within five (5) days from notice proof that the Special Counsels of the Bureau of Internal Revenue (BIR) were authorized by the Office of the Solicitor General (OSG) to file the said *Petition*.¹

However, the Court received the Records Verification report dated September 23, 2025 stating that petitioner failed to comply with the foregoing directive of the Court.

¹ Minute Resolution dated August 14, 2025, EB Docket, p. 46.

Section 10, Rule 9 of the Revised Rules of the Court of Tax Appeals² clearly states that it is the OSG that shall represent the People of the Philippines and government officials sued in their official capacity in **all** cases brought to the CTA in the exercise of its appellate jurisdiction.

While the OSG may deputize BIR legal officers in cases brought under the National Internal Revenue Code or other laws enforced by the BIR, such deputized legal officers shall remain at all times under the direct control and supervision of the OSG.³

These rules are consistent with Section 35 of the Administrative Code of 1982,⁴ which vests in the OSG the power and duty to represent the government and its officers in the Supreme Court, the Court of Appeals, and all other courts or tribunals, including the CTA, in all civil actions and special proceedings in which the government or any officer thereof in his official capacity is a party.

Similarly, while the said provision authorizes the OSG to deputize legal officers of government departments, bureaus, and agencies to represent the government in cases involving their respective offices brought before the courts, such deputized legal officers remain under the supervision and control of the OSG.⁵

In this case, the records fail to show that the BIR Special Counsels were duly authorized by the OSG to file the present appeal. Nonetheless, in the Resolution dated August 14, 2025, the Court gave petitioner a chance to submit proof that the BIR Special Counsels who signed the *Petition for Review* dated April 23, 2025 were duly authorized to do so.

Unfortunately, petitioner failed to comply with the above-mentioned Resolution.

Applying the foregoing rules and jurisprudence, and pursuant to Section 3, Rule 17 of the Revised Rules of Court,⁶ **the Court is constrained to dismiss the instant *Petition* not only for petitioner's failure to prove that the said *Petition* has the requisite imprimatur of the OSG, but also for his failure to comply with the order of the Court per the Minute Resolution dated August 14, 2025, with no justifiable reason.**

² A.M. No. 05-11-07-CTA, November 22, 2005.

³ *Id.*

⁴ Executive Order No. 292, July 25, 1987.

⁵ *Id.*

⁶ A.M. No. 19-10-20-SC, October 15, 2019.

The Court is mindful that rules of procedure, in the most compelling cases, must be relaxed. However, in this case, petitioner failed to comply not only with the applicable rules, but also with the directive of the Court giving it an opportunity to comply with the same. Thus, the Court finds no cogent reason to relax the rules for petitioner.

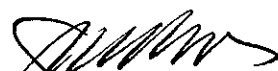
Furthermore, an appeal is not a matter of right. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law. The party who seeks to avail of the remedy of appeal must comply with the requirements of the rules; otherwise, the appeal is lost.⁷

ACCORDINGLY, for the foregoing reasons, the *Petition for Review* is **DISMISSED**.

SO ORDERED.



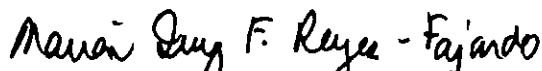
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice

⁷ *Deepak Kumar v. People of the Philippines*, G.R., No. 247661, June 15, 2020.


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice