REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

OVERSEAS OHSAKI CONSTRUCTION CORP.,
Petitioner,

-versus-

C.T.A. EB No. 57
(C.T.A. Case Nos. 6288 & 6317)

COMMISSIONER OF INTERNAL REVENUE and COURT OF TAX APPEALS,
Respondents.

Present:
Acosta, *P.J.*
Castañeda, Jr.
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, *JJ.*

Promulgated:
JAN 28 2005

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RESOLUTION

BAUTISTA, J.:

For consideration of the Court *En Banc* is a Petition for Review filed on December 22, 2004, which seeks the reversal of the Decision dated May 19, 2004 and the Resolution dated June 11, 2004 denying petitioner's Motion for Reconsideration issued by this Court in CTA Case Nos. 6288 & 6317.

Pursuant to Section 11 of R.A. No. 9282, an Act Expanding the Jurisdiction of the Court of Tax Appeals, in relation to Rule 43 of the 1997 Rules of Civil Procedure, as amended, a party adversely affected by a Resolution of a Division of the Court of Tax Appeals on a motion for reconsideration may file a

petition for review with the Court of Tax Appeals *en banc* within fifteen (15) days from notice of the denial of petitioner's motion for reconsideration.

A perusal of the instant Petition for Review shows that the petition was filed beyond the fifteen-day period. The resolution denying the Motion for Reconsideration was admittedly received by petitioner on September 22, 2004. Hence, petitioner had fifteen (15) days from September 22, 2004 or until October 7, 2004, within which to file a petition for review. However, the Petition for Review was filed by registered mail only on December 22, 2004, or seventy-six days late, way beyond the fifteen-day prescribed period. As such, the Court's decision, dated May 19, 2004, had long become final and executory, and therefore, this Court *en banc* has been divested of all authority and jurisdiction to take cognizance of the case or to act on the appeal.

WHEREFORE, the present Petition for Review is hereby **DENIED DUE COURSE**, and accordingly **DISMISSED** for being filed out of time.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

We concur:

ERNESTO D. ACOSTA
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice