REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

EXCLUSIVE CARS INTERNATIONAL HOLDINGS, INC., *Petitioner,*	**CTA CASE NO. 11855**
	Members:
- *versus* -	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: SEP 24 2025 9:34 a.m.

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RESOLUTION

On April 8, 2025, petitioner filed a *Motion for Extension of Time to File Petition for Review* seeking an additional fifteen (15) days from April 10, 2025 or until April 25, 2025 within which to file its Petition for Review based on the following reasons:

a. Counsels have to do critical analysis and in-depth examination of the voluminous books of account, records and pertinent documents in order for them to prepare the petition for review.
b. Petitioner's newly hired company accountant has to locate and gather all the pertinent papers and documents related to the final tax assessment.
c. Counsels are burdened by the demands of other equally important work.

Petitioner alleged that on March 11, 2025 it received a copy of the Decision of the Office of the Commissioner of Internal Revenue on its Request for Reconsideration finding it liable for deficiency taxes for taxable year 2019. Thus, it had until April 10, 2025 to file a Petition for Review with this Court.

Hence this Motion.

RULING OF THE COURT

We deny the Motion.

Section 228 of the National Internal Revenue Code of 1997 (Tax Code), as amended, provides that:

> SEC. 228. Protesting of Assessment. - When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings:
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> xxx xxx xxx
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> The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.
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> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.
>
> If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, **the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable**. (Emphasis supplied)

Section 228 of the Tax Code is also implemented by Section 3.1.4 of Bureau of Internal Revenue Regulations (R.R.) No. 12-99, as amended by R.R. No. 18-2013, which states that:

> 3.1.4 Disputed Assessment.
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> xxx xxx xxx
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> If the protest is denied, in whole or in part, by the Commissioner's duly authorized representative, the taxpayer may either: (i) appeal to the Court of Tax Appeals (CTA) within thirty (30)

> days from date of receipt of the said decision; or (ii) elevate his protest through request for reconsideration to the Commissioner within thirty (30) days from date of receipt of the said decision. No request for reinvestigation shall be allowed in administrative appeal and only issues raised in the decision of the Commissioner's duly authorized representative shall be entertained by the Commissioner.
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> If the protest is not acted upon by the Commissioner's duly authorized representative within one hundred eighty (180) days counted from the date of filing of the protest in case of a request reconsideration; or from date of submission by the taxpayer of the required documents within sixty (60) days from the date of filing of the protest in case of a request for reinvestigation, the taxpayer may either: (i) appeal to the CTA within thirty (30) days after the expiration of the one hundred eighty (180)-day period; or (ii) await the final decision of the Commissioner's duly authorized representative on the disputed assessment.
>
> **If the protest or administrative appeal, as the case may be, is denied, in whole or in part, by the Commissioner, the taxpayer may appeal to the CTA within thirty (30) days from date of receipt of the said decision. Otherwise, the assessment shall become final, executory and demandable**. A motion for reconsideration of the Commissioner's denial of the protest or administrative appeal, as the case may be, shall not toll the thirty (30)-day period to appeal to the CTA.
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> xxx xxx xxx
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> It must be emphasized, however, that in case of inaction on protested assessment within the 180-day period, the option of the taxpayer to either: (1) file a petition for review with the CTA within 30 days after the expiration of the 180-day period; or (2) await the final decision of the Commissioner or his duly authorized representative on the disputed assessment and appeal such final decision to the CTA within 30 days after the receipt of a copy of such decision, are mutually exclusive and the resort to one bars the application of the other. (Emphasis supplied)

The foregoing provisions are clear that the taxpayer's failure to appeal to the Court of Tax Appeals (CTA) within thirty (30) days from the receipt of the decision of the Commissioner of Internal Revenue (CIR) on the protest or the administrative appeal renders the assessment final, executory, and demandable.

It bears emphasis that Section 7(a)(1) of Republic Act (R.A.) No. 1125 provides that:

> SEC. 7. Jurisdiction. — The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

> (1) **Decisions of the Commissioner of Internal Revenue** in cases involving **disputed assessments**, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue; (Emphasis supplied)

Accordingly, the CTA only has jurisdiction over disputed assessments and not assessments that are final, executory, and demandable.

Therefore, the *Petition for Review* filed on April 25, 2025, praying that petitioner be allowed to file a supplemental petition and that its docket be remanded to the Office of Regional Director for further assessment is dismissed for lack of jurisdiction. The Court also notes that petitioner failed to electronically file the PDF copy of the Petition within twenty-four (24) hours from the filing of the paper copies.[1]

Pursuant to Court of Tax Appeals En Banc Resolution No. 8-2024, the *Petition for Review* is deemed not filed for failure of petitioner to electronically file the PDF copy of the said Petition within twenty-four (24) hours from the filing of the paper copies.

In addition, a perusal of the Petition shows that the same is replete with defects resulting from of non-compliance with the relevant laws, rules and regulations governing such pleading.

It was observed that the Petition does not strictly comply with Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals (RRCTA). In particular, no Verification and Certification Against Forum Shopping was attached to the Petition. Petitioner also failed to attach a certified true copy of the Commissioner of Internal Revenue's decision on the Final Decision on Disputed Assessment (FDDA) to the Petition.

Furthermore, the Petition did not include the name/s of witness/es who will be presented, summary of the said witness/es intended testimonies and their Judicial Affidavits, and a list of documentary and object evidence in support of allegations contained in the pleading, contrary to the requirements provided for under Section 6, Rule 7 of the Rules of Court (ROC).

[1] Records Verification Report dated April 30, 2025.

Lastly, the Court notes that petitioner personally filed a *Supplemental Petition for Review with Urgent Motion to Suspend Collection* on July 15, 2025. However, petitioner also failed to electronically file the PDF copy of the *Supplemental Petition* within twenty-four (24) hours from the filing of the paper copies.

Pursuant to Court of Tax Appeals En Banc Resolution No. 8-2024, the *Supplemental Petition for Review with Urgent Motion to Suspend Collection* is deemed not filed for failure of petitioner to electronically file the PDF copy of the said Petition within twenty-four (24) hours from the filing of the paper copies.

WHEREFORE, in view of the foregoing, the *Motion for Extension of Time to File Petition for Review* is denied and the *Petition for Review* is dismissed for lack of jurisdiction.

Accordingly, the *Petition for Review* filed on April 25, 2025, and the *Supplemental Petition for Review with Urgent Motion to Suspend Collection* filed on are hereby **EXPUNGED** from the records of the case.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

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

HENRY S. ANGELES
Associate Justice