Republic of the Philippines
**COURT OF TAX APPEALS**
Quezon City

*Third Division*

| | |
|---|---|
| **LIGHT RAIL TRANSIT AUTHORITY,** *Petitioner,* | **CTA CASE NO. 8746** |
| | Members: |
| - versus - | **BAUTISTA,** *Chairperson,* **FABON-VICTORINO,** *and* **RINGPIS-LIBAN,** *JJ.* |
| **COMMISSIONER OF INTERNAL REVENUE,** *Respondent.* | Promulgated: MAY 04 2018 2:30 p.m. |

x- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -x

# RESOLUTION

**RINGPIS-LIBAN, *J*.:**

For resolution is petitioner's **Motion for Reconsideration (Of the Decision, dated 17 January 2018)**, filed on February 8, 2018, without respondent's comment as per Records Verification dated March 9, 2018.

Petitioner seeks reconsideration of the Court's Decision dated January 17, 2018, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the instant Petition for Review is **DENIED** for lack of jurisdiction.
>
> **SO ORDERED**."

Petitioner alleges that the Formal Assessment Notice (FAN) in this case is not yet final and executory as opposed to the ruling of this Court in the assailed Decision.

According to petitioner, the Court over-looked the fact that Regional Director Nestor S. Valeroso took cognizance of the letter-protest dated

March 1, 2012 filed by petitioner and gave due course thereto. Thus, petitioner claims that the FAN could not have attained finality as it was the subject of a re-investigation. Allegedly, it was only through the Final Decision on Disputed Assessment (FDDA), which was received by the petitioner on November 11, 2013, when the petitioner was informed of the decision not to give due course to the protest.

Petitioner alleges that it filed the instant petition on December 6, 2013 by mail, which is within the thirty (30) day period provided under the National Internal Revenue Code and Revenue Regulations No. 12-99.

Petitioner further alleges that the Court ought to take cognizance of the substantial issue in this case, which is the alleged failure of respondent to dispute the incontrovertible evidence that the assessed amount is not due and demandable.

A perusal of the allegations raised by petitioner reveals that the same have already been extensively addressed and passed upon in the assailed Decision.

As already held by this Court, petitioner belatedly filed its protest against the FAN (received by petitioner on January 19, 2012) on March 6, 2012.[1] Thus, the assessment already became final, executory and unappealable upon the expiration of the 30-day period to protest on February 20, 2012, pursuant to Section 228 of the NIRC of 1997, as amended.

Thus, even if petitioner subsequently filed a protest on March 6, 2012, it is already barred from contesting the assessment and the Court is likewise barred from determining the validity and correctness of the said assessment.

The Court further cited in the assailed Decision the case of *Republic of the Philippines vs. Hizon*[2], where the Supreme Court held that although the Commissioner acted on a belatedly filed request for reconsideration by eventually denying it, this is of no moment and does not detract from the fact that the assessment had long become demandable.

Clearly, even if the respondent acted on the belatedly filed protest, the same does not detract from the fact that the assessment already became final, executory and unappealable.

---

[1] Exhibit "R-6", BIR Records, pp. 288-290.
[2] G.R. No. 130430, December 13, 1999.

Furthermore, since the Court cannot consider the FDDA in this case as the "decision on the disputed assessment" because petitioner failed to timely protest the assessment which consequently became final and executory, the Court already has no jurisdiction to take cognizance of the instant case. It must again be emphasized that the jurisdiction of the Tax Court is to review by appeal decisions of the Commissioner of Internal Revenue on disputed assessments. The Tax Court is a court of special jurisdiction. As such, it can take cognizance only of such matters as are clearly within its jurisdiction.[3]

Accordingly, petitioner's allegation that the Court should take cognizance of the substantial issues in this case is bereft of merit in view of the fact that the Court already has no jurisdiction over the case.

**WHEREFORE**, finding no substantial reason to disturb the findings of this Court in the assailed Decision, petitioner's **Motion for Reconsideration (Of the Decision, dated 17 January 2018)** is **DENIED** for lack of merit.

**SO ORDERED.**

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

WE CONCUR:

**LOVELL R. BAUTISTA**
Associate Justice

**(On Leave)**
**ESPERANZA R. FABON-VICTORINO**
Associate Justice

---

[3] *Commissioner of Internal Revenue vs. Villa*, G.R. No. L-23988, January 7, 1968.