CTA Form No. 8 (For DCC)

22-000142-0076

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10821

ALL SOURCE MANPOWER AND CONSULTANCY SERVICES, INC., Represented by MS. SOLEDAD P. DELORAYA in her capacity as Company President,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE And/by Bureau of Internal Revenue Region No. 10 Represented By RD ROZIL R. LOZARES,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. LARA NICOLE T. GONZALES
Bureau of Internal Revenue
Room 703, Litigation Division, BIR Main Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

NACOR & BAJAMUNDE LAW OFFICES
Rooms 200 & 201, 2F, BAL PER Sumayao Centre
National Highway, Brgy. Old San Roque
Pili, Camarines Sur

GREETINGS:

You are hereby notified by these presents that on **September 27, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **September 30, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
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QUEZON CITY

FIRST DIVISION

ALL SOURCE MANPOWER AND CONSULTANCY SERVICES, INC.,
Represented by MS. SOLEDAD P. DELORAYA in her capacity as Company President,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE
And/by Bureau of Internal Revenue Region No. 10, Represented by RD ROZIL R. LOZARES,
Respondent.

CTA CASE NO. 10821

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:

SEP 2 7 2024; 3:20PM

x---x

RESOLUTION

For the resolution of this Court are:

1. Petitioner's ***Urgent Motion for Extension of Time to Comply with Resolution dated 20 May 2024***, received by the Court on June 10, 2024,

2. Petitioner's ***Manifestation (No Capacity to File Bond)***, received by the Court on June 24, 2024; and,

3. Respondent's ***Motion for Early Resolution of the Issue of Jurisdiction of the Honorable Court*** filed on February 21, 2024, with petitioner's *Comment/Opposition*, filed on March 25, 2024 and received by the Court on March 27, 2024.

In petitioner's *Urgent Motion*, petitioner requests additional time to post the required cash or surety bond in relation to the Court's May 20, 2024 *Resolution* partially granting its *Partial Motion for Reconsideration.* However, in its succeeding *Manifestation*, petitioner states that it has no capacity to file the required bond. Accordingly, petitioner's *Urgent Motion* has been rendered moot by its *Manifestation*. Further, petitioner's failure to comply with posting the bond necessary even after the <u>reduction of the amount</u> compels the Court to set aside its Resolution dated May 20, 2024.

Anent respondent's *Motion for Early Resolution of the Issue of Jurisdiction of the Honorable Court*, respondent alleges that the assessment has already become final and executory. Respondent contends that the protest letter filed by petitioner is not a valid protest for failure to comply with the requirements of Section 6 in relation to Section 228 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, and as implemented by Revenue Regulations (**RR**) No. 18-2013.

Respondent further states that even assuming there is a valid protest, petitioner, nevertheless, filed its *Petition for Review* before the Court <u>beyond the thirty (30)-day reglementary period.</u>

In its *Comment*, petitioner argues that a final and executory assessment does not deprive the Court of its jurisdiction over the present *Petition*, considering that the review of the issuance of the Warrant of Distraint and Levy (**WDL**) falls under "other matters" over which it has jurisdiction. Petitioner also alleges that the issue of prescription of the assessment and collection is well within the Court's jurisdiction.

Petitioner also alleges that its non-filing of the Petition within thirty (30) days from receipt of the WDL is because it "chose for the last time to settle the matter by filing the amplified letter for reinvestigation. [sic]" Petitioner states that the said filing was not motivated by any intention to disregard or disrespect the procedures of the Court.

We resolve.

The Protest dated June 25, 2020 filed by petitioner is not valid.

First, as alleged, the timeline of correspondence between petitioner and respondent is as follows:

Date	Correspondence
January 22, 2020	Petitioner received the Preliminary Assessment Notice (PAN).
March 11, 2020	Petitioner received the Final Assessment Notice and Formal Letter of Demand (FAN/FLD) dated March 3, 2020.
June 25, 2020	Petitioner mailed through JRS Express its "Protest" against the FAN/FLD.
June 29, 2020	Respondent received the Protest against the FAN/FLD filed by petitioner.
June 30, 2020	Petitioner filed a Supplemental Protest against the FAN/FLD.
July 9, 2020	Respondent issued the Final Decision on Disputed Assessment (FDDA).
July 30, 2020	Petitioner received the FDDA signed by Regional Director Rozil R. Lozares (RD Lozares).
August 14, 2020	Respondent issued a Letter denying the Supplemental Protest in light of the prior issuance of the FDDA.
September 1, 2020	Petitioner filed its Request for Reconsideration Ad Cautelam with the Office of the Commissioner of Internal Revenue (CIR).
November 16, 2020	Respondent issued an "Executive Summary" mentioning the Supplemental Protest and Request for Reconsideration and denying petitioner's Protest.
February 26, 2021	Petitioner received a Collection Letter from Jocelyn A. Aringo, the Officer-in-Charge (OIC)-Chief of Collection Division.
March 8, 2021	Petitioner sent a reply informing that the Request for Reconsideration is still pending with the CIR.
March 17, 2021	RD Lozares issued a Letter stating that he did not receive a copy of the Request for Reconsideration and that the Protest was not granted.
April 12, 2021	Petitioner received the March 17, 2021 Letter

Date	Correspondence
April 19, 2021	Petitioner furnished RD Lozares a copy of the Request for Reconsideration.
November 16, 2021	Respondent issued a WDL.
November 18, 2021	Petitioner received the WDL.
February 9, 2022	Petitioner served an Amplified Letter to RD Lozares requesting reinvestigation.
February 18, 2022	Respondent informed petitioner that the case was already referred to the Collection Division.
March 3, 2022	Petitioner received respondent's February 18, 2022 Letter.
March 29, 2022	Petitioner filed its *Petition for Review* before the Court.

The crux of the controversy centers on the timeliness and substance of the *Protest* filed by petitioner.

Section 228 of the NIRC of 1997, as amended, reads:

> "Section 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: xxx
>
> xxx xxx xxx
>
> The taxpayer shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.
>
> 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 <u>in such *form and manner* as may be prescribed by implementing rules and regulations</u>. 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 the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable." *[Emphasis supplied.]*

Based on the foregoing provision, a tax assessment issued by the BIR may be protested administratively within thirty (30) days from receipt thereof by filing either a request for reconsideration or reinvestigation **in such form and manner as may be prescribed by implementing rules and regulations.**

Implementing the above-quoted Section 228, particularly the *form and manner* of filing of the requests for reconsideration and reinvestigation, Section 3 of RR No. 12-1999,[1] as amended by RR No. 18-2013,[2] provides, in part, as follows:

> "SECTION 3. *Due Process Requirement in the Issuance of a Deficiency Tax Assessment.* –
>
> 3.1 Mode of procedure in the issuance of a deficiency tax assessment:
>
> xxx xxx xxx
>
> 3.1.4 *Disputed Assessment.* — The taxpayer or its authorized representative or tax agent may protest administratively against the aforesaid FLD/FAN[3] within thirty (30) days from date of receipt thereof. The taxpayer protesting an assessment may file a written request for reconsideration or reinvestigation defined as follows:
>
> (i) **Request for reconsideration** – refers to a plea of re-evaluation of an assessment on the basis of existing records without need of additional evidence. It may involve both a question of fact or of law or both.
>
> (ii) **Request for reinvestigation** – refers to a plea of re-evaluation of an assessment on the basis of newly discovered or additional evidence that a taxpayer intends to present in the reinvestigation. It may also involve a question of fact or of law or both.

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[1] SUBJECT: Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayers Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.

[2] SUBJECT: Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment.

[3] That is, the *"Formal Letter of Demand and Final Assessment Notice"*.

> **The taxpayer shall state in his protest (i) the nature of protest whether reconsideration or reinvestigation, specifying newly discovered or additional evidence he intends to present if it is a request for reinvestigation, (ii) date of the assessment notice, and (iii) the applicable law, rules and regulations, or jurisprudence on which his protest is based, <u>otherwise, this protest shall be considered *void and without force and effect*</u>.**
>
> xxx xxx xxx
>
> For requests for reinvestigation, the taxpayer shall submit all relevant supporting documents in support of his protest within sixty (60) days from date of filing of his letter of protest, otherwise, the assessment shall become final. The term 'relevant supporting documents' refer to those documents necessary to support the legal and factual bases in disputing a tax assessment as determined by the taxpayer. The sixty (60)-day period for the submission of all relevant supporting documents shall not apply to requests for reconsideration. Furthermore, the term *'the assessment shall become final'* shall mean the taxpayer is barred from disputing the correctness of the issued assessment by introduction of newly discovered or additional evidence, and the FDDA shall consequently be denied. *[Emphasis supplied.]*

On the basis of the foregoing provisions, the form and manner of protests to be filed by the concerned taxpayer have been clearly and distinctively defined. Particularly, a distinction has been made between the two (2) types of protest, *i.e.*, a *request for reconsideration* and a *request for reinvestigation*.

Clearly, in a *request for reconsideration*, the plea for re-evaluation of the assessment is *on the basis of existing records without the need for additional evidence*, while in a *request for reinvestigation*, such plea for re-evaluation is *on the basis of <u>newly discovered</u> or <u>additional evidence</u> that the taxpayer intends to present in the reinvestigation*. Furthermore, it must be pointed out that the distinction between a *request for reconsideration* and a *request for reinvestigation* is significant for the purpose of identifying which request triggers the application or operation of the sixty (60)-day period to submit all relevant supporting documents, as determined by the concerned taxpayer. Apparently, the said sixty (60)-day period applies only to <u>*requests for reinvestigation*</u>.

In any case, the protest must state the following: (1) the nature thereof whether *reconsideration* or *reinvestigation*, and in case of the latter, it must specify the *newly discovered* or *additional evidence* the taxpayer intends to present; (2) the date of the assessment notice; and (3) the applicable law, rules, regulations, or jurisprudence on which the protest is based; otherwise, it shall be considered void and without force and effect.

In this case, petitioner's protest letter dated June 25, 2020[4] *did not comply* with Section 228 of the NIRC of 1997, as amended, in relation to the above-quoted Section 3 of RR No. 12-1999, as amended by RR No. 18-2013.

The protest letter is reproduced below:

> ROZIL R. LOZARES
> Regional Director
> Bureau of Internal Revenue
> Revenue Region No. 10
> Legazpi City
>
> Sir:
>
> Greetings,
>
> This is with regards to the Formal Letter of Demand received last March 11, 2020 with Assessment No. 065-15-007-467-977-000 dated March 3, 2020 informing the undersigned of its internal revenue taxes liabilities for the taxable year 2015 pursuant to Letter of Authority No. 065-2018-00000084eLA 201200020912 dated December 20, 2018 totaling to P126,323,418.68.
>
> The undersigned, under Section 28 of National Internal Revenue Code and Sec 3.1.4 of Revenue Regulation 18-2013, respectfully request for reinvestigation of the assessed income tax, value added tax, expanded tax, and other compromise penalties. Additional relevant documentary evidences were found out and will be presented to dispose the said assessment during the reinvestigation.
>
> Hoping for your approval.

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[4] Annex "H", Docket – Vol. I, p. 100.

Very truly yours,

GLORIA P. DELORAYA
TREASURER

ALL SOURCE MANPOWER &
CONSULTANCY SERVICES INC.
TIN: 007-067-977-000

Notably, while the said letter stated the nature thereof (*i.e.*, a request for reinvestigation), the date of the assessment notice, and cites a provision of the NIRC and a revenue regulation, the said Protest does not even explain the applicability of said provisions nor raise any defense that respondent may consider.

The fact that petitioner provided no legal basis in its *Protest* was admitted by petitioner's witness, Ms. Soledad P. Deloraya (**Ms. Deloraya**). We quote her answer during the cross-examination conducted on the October 12, 2023 hearing:[5]

> ATTY. GONZALES
> Q Okay. In relation to your answer to Question 34, you mentioned that you have caused the sending of a letter signed by the Treasurer Gloria P. Deloraya to the BIR Regional Office which you requested for reinvestigation. I am showing to you a letter found in the BIR records found in page 330 of the BIR records, is this the same request for reinvestigation that you mentioned in your answer to Question 34?
>
> MS. DELORAYA
> A Yes Atty.
>
> ATTY. GONZALES
> Q In this letter, **<u>there was no mention of any legal basis, only a request for reinvestigation related to the FLD</u>**.
>
> MS. DELORAYA
> A **<u>Yes Atty</u>**. [*Emphasis and underscoring supplied.*]

Correspondingly, petitioner's protest letter dated June 25, 2020, is **void** and **without force and effect**.

[5] Transcript of Stenographic Notes, Hearing dated October 12, 2023, pp. 12-13.

In *Commissioner of Internal Revenue vs. Court of Tax Appeals-Third Division, et al.*,[6] the Supreme Court ruled as follows:

> **"When a taxpayer files a petition for review before the Court of Tax Appeals without validly contesting the assessment with the Commissioner of Internal Revenue, the petition is premature, and the Court of Tax Appeals has no jurisdiction.**
>
> xxx xxx xxx
>
> Section 228 of the National Internal Revenue Code is clear. **The administrative protest must be filed not only within the stated period, but also 'in such form and manner as may be prescribed by implementing rules and regulations.'** Respondent's April 29, 2015 letter did not comply with three requirements of Revenue Regulations No. 18-2013.
>
> The Court of Tax Appeals is a court of special jurisdiction. Section 7 of Republic Act No. 9282 states what matters involving Commissioner of Internal Revenue are within its exclusive appellate jurisdiction:
>
> > SECTION 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 or other laws administered by the Bureau of Internal Revenue;
> > > (2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds or internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code

[6] G.R. No. 239464, May 10, 2021.

> > provides a specific period of action, in which case the inaction shall be deemed a denial[.]
>
> xxx xxx xxx
>
> **Here, however, <u>respondent's protest was void for failing to comply with the requirements of Revenue Regulations No. 18-2013, as mandated by Section 228 of the National Internal Revenue Code</u>. Respondent erred in claiming that the July 13, 2015 letter was petitioner's 'final decision' on its protest, there being no valid protest to speak of.** xxx.
>
> xxx xxx xxx
>
> **When a taxpayer files a petition for review before the Court of Tax Appeals <u>without validly contesting the assessment</u> with the Commissioner of Internal Revenue, the appeal is premature and the Court of Tax Appeals has no jurisdiction**:
>
> > Since in the instant case the taxpayer appealed the assessment of the Commissioner of Internal Revenue without previously contesting the same, the appeal was premature and the Court of Tax Appeals had no jurisdiction to entertain said appeal. For, as stated, the jurisdiction of the Tax Court is to review by appeal decisions 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.[7] (Citation omitted)
>
> **Section 228 of the National Internal Revenue Code requires that administrative protests against assessments conform to the rules and regulations issued by the Bureau of Internal Revenue.** Respondent's April 29, 2015 letter did not comply with the requirements set down in Revenue Regulations No. 18-2013. **There was no administrative protest to speak of, and no decision on a disputed assessment to assail. Thus, the Court of Tax Appeals had no jurisdiction over the Petition for Review assailing the July 13, 2015 letter.**" *[Emphasis supplied.]*

Given the foregoing jurisprudential pronouncements, it is clear that Section 228 of the NIRC of 1997, as amended, requires that administrative protests against assessments conform with RR No. 12-1999, as amended by RR No. 18-2013.

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[7] *Commissioner of Internal Revenue v. Villa*, 130 Phil. 3, 7 (1968) [Per *J.* Bengzon, *En Banc*].

Petitioner's non-compliance thereto in its protest dated June 25, 2020 renders such protest void.

The Protest dated June 25, 2020, and the Supplemental Protest dated June 30, 2020, were not timely filed by petitioner.

It is worth noting that, in addition to the *Protest* dated June 25, 2020, petitioner also filed a *Supplemental Protest* on June 30, 2020. While the Court has found the initial *Protest* to be invalid, as previously discussed, a review of the *Supplemental Protest* indicates that it complies with the requirements of RR No. 12-1999, as amended by RR No. 18-2013.

The Court now determines whether the *Supplemental Protest* against the FAN/FLD was filed within the prescribed thirty (30)-day period.

On March 11, 2020, petitioner received the FAN/FLD.[8] Thus, it had thirty (30) days from said date, or until April 10, 2020, to file its protest. However, due to the COVID-19 pandemic, the Bureau of Internal Revenue (**BIR**) extended the deadline for filing a protest, *viz.*:

Issuance (Date Issued)	**Subject**	**Extension**
RMC No. 31-2020 (March 23, 2020)	Extending the period of submission or filing of documents and correspondences pursuant to certain provisions in the Tax Code, as amended, and existing revenue regulations	Beginning March 16, 2020 Extension of thirty (30) days from the date of the lifting of the ECQ
RR No. 7-2020 (March 27, 2020)	Implementing Section 4 (z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal as One Act", particularly on the extension of statutory deadlines and timelines for the filing and	Beginning March 16, 2020 Extension of thirty (30) days from the date of the lifting of the period of emergency

[8] Petition for Review, Docket – Vol. I, p. 20.

Issuance (Date Issued)	Subject	Extension
	submission of any document and the payment of taxes	
RMC No. 39-2020 (April 7, 2020)	Further Extension of the Due Dates for the Submission and/or Filing of Certain Documents and/or Returns as well as Payment of Certain Taxes under Revenue Regulations No. 7-2020	Beginning March 16, 2020 Extension of thirty (30) days from the date of the lifting of the period of emergency
RR No. 10-2020 (April 9, 2020)	Amends Section 2 of Revenue Regulations No. 7-2020 relative to the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes pursuant to Section 4 (z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal as One Act"	Beginning March 16, 2020 Extension of thirty (30) days from the date of the lifting of the period of emergency .
RR No. 11-2020 (April 29, 2020)	Amends Section 2 of Revenue Regulations No. 10-2020 relative to the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes pursuant to Section 4 (z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal as One Act"	Beginning March 16, 2020 Extension of thirty (30) days from the date of the lifting of the quarantine. The term "quarantine" used herein shall mean any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, community quarantine, enhanced community quarantine, modified community quarantine, and general community quarantine.

Issuance (Date Issued)	Subject	Extension
RR No. 12-2020 (May 14, 2020)	Amends Revenue Regulations No. 10-2020, as amended by Revenue Regulations No. 11-2020, relative to the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes pursuant to Section 4 (z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal as One Act"	Beginning March 16, 2020 the term "quarantine" used herein shall mean any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, community quarantine, enhanced community quarantine, and modified enhanced community quarantine."

The Court notes that petitioner filed its *Protest* with RD Lozares of Revenue Region No. 10 in Legazpi City. The Court also notes that petitioner herein has its registered address in Naga City.

Pursuant to the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (**IATF**) Resolution No. 30 s. 2020 dated April 29, 2020, the enhanced community quarantine (**ECQ**) was lifted in **Region V**, which covers Legazpi City and Naga City, on May 1, 2020. On the same date, Region V transitioned to general community quarantine (**GCQ**).

RR No. 11-2020 suspends the date of filing of protests against the FAN/FLD for areas placed under quarantine, including GCQ. However, upon the effectivity of RR No. 12-2020, published on May 22, 2020, and effective immediately, filings in places under the GCQ were removed from those covered by the extension of the filing deadlines.

Accordingly, the thirty (30)-day period to file a protest commences anew to run from May 22, 2020; thus, petitioner had until **June 21, 2020,** to file its protest against the FAN/FLD. Considering that petitioner filed its *Supplemental Protest* on **June 30, 2020**, the Court finds that, although the *Supplemental Protest* meets the requirements of RR No. 12-1999, it was **not** timely filed within the due date.

Furthermore, even if the Court were to rule that the initial *Protest* is valid, its filing would still be considered time-barred since it was "mailed through JRS Express" on June 25, 2020, which is clearly beyond the June 21, 2020 deadline.

The failure of petitioner to submit additional supporting documents in its request for reinvestigation renders the assessment final.

As mentioned, petitioner mailed through JRS Express its *Protest* against the FAN/FLD on June 25, 2020. In this *Protest*, petitioner requested a reinvestigation and indicated that it would submit additional supporting documents to support its *Protest*. However, the records do not show that petitioner fulfilled this undertaking, aside from filing its *Supplemental Protest*.

As quoted above, Section 3.1.4 of RR No. 12-1999[9], as amended by RR No. 18-2013, [10] defines a request for reinvestigation as a "plea of re-evaluation of an assessment on the basis of **newly discovered or additional evidence** that a taxpayer intends to present in the reinvestigation."

The provision is also clear as to the consequence of failure to submit the relevant supporting documents within sixty (60) days. We quote anew:

> "SECTION 3. *Due Process Requirement in the Issuance of a Deficiency Tax Assessment.* –
>
> 3.1 Mode of procedure in the issuance of a deficiency tax assessment:
>
> xxx xxx xxx
>
> 3.1.4 *Disputed Assessment.* — xxx
>
> **For requests for reinvestigation, the taxpayer shall submit all relevant supporting documents in support of his protest within sixty (60) days from date of filing of his**

[9] SUBJECT: Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayers Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.'

[10] SUBJECT: Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment.

x---x

> **letter of protest, otherwise, the assessment shall become final**. The term 'relevant supporting documents' refer to those documents necessary to support the legal and factual bases in disputing a tax assessment as determined by the taxpayer. The sixty (60)-day period for the submission of all relevant supporting documents shall not apply to requests for reconsideration. Furthermore, the term *'the assessment shall become final'* shall mean the taxpayer is barred from disputing the correctness of the issued assessment by introduction of newly discovered or additional evidence, and the FDDA shall consequently be denied. *[Emphasis supplied.]*

Given this, even if the Court were to assume that both the *Protest* and the *Supplemental Protest* were validly and timely filed, the assessment would still have reached finality due to petitioner's failure to "submit all relevant supporting documents" to support its request for reinvestigation.

All told, for failure to file a valid and timely protest and to submit supporting documents related to the request for reinvestigation, the assessment has become final, executory, demandable, and unappealable before this Court.

WHEREFORE, premises considered, petitioner's *Urgent Motion for Extension of Time to Comply with Resolution dated 20 May 2024* and *Manifestation (No Capacity to File Bond)* are **NOTED.** Hence, the Court's Resolution dated May 20, 2024, is **WITHDRAWN** and **SET ASIDE**.

Furthermore, respondent's *Motion for Early Resolution of the Issue of Jurisdiction of the Honorable Court* is **GRANTED**. Accordingly, petitioner's *Petition for Review* dated March 25, 2022, is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice