REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

LYDIA ESCOLANIA TALAID, *Petitioner,*	**CTA CASE NO. 11394**
	Members:
- versus -	**MANAHAN,** *Chairperson,* **REYES-FAJARDO, ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: FEB 03 2025 1:10 p.m.

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RESOLUTION

For the Court's resolution is petitioner's ***Motion for Reconsideration (Re: Resolution dated 22 July 2024)*** filed via registered mail on August 27, 2024[1], with respondent's *Comment and Opposition (Re: Motion for Reconsideration dated 27 August 2024)* filed on October 2, 2024.

To recall, on July 22, 2024, the Court issued a *Resolution* dismissing the *Petition for Review* attached to the *Compliance* filed by petitioner on March 2, 2024, for lack of jurisdiction. In the said *Resolution*, the Court found that the *Petition* was not timely filed; that petitioner is not a real party in interest; and that the Court has no jurisdiction to determine petitioner's alleged share in the estate which is the subject of collection by respondent.

Aggrieved, herein petitioner filed the instant *Motion* seeking for the reconsideration and setting aside of the *Resolution* dated July 22, 2024. In her *Motion*, the petitioner alleges that she is seeking the annulment of the Assessment Notice and the Warrant of Garnishment (WOG) for violation of her due process rights. According to the petitioner, the subject assessment was not served to any of the lawful heirs of the deceased Joelito Jakosalem Talaid (Joelito), against whom the assessment was issued. Petitioner posits that the assessment is null and void for violating her due process rights, and as such, it bears no valid fruit and thus, cannot attain finality. Moreover, the petitioner

[1] Received by the Court on September 12, 2024.

claims that she should not be faulted for not indicating in the *Petition* the date she received the assailed tax assessment and WOG considering that she was not served or notified by any of such processes by the respondent or his agents.

On the other hand, respondent in his *Comment and Opposition*, counter-argues that the Court correctly ruled that the *Petition* was not timely filed. Respondent further argues that the petitioner is guilty of forum-shopping and submits that she has no cause of action since Joelito's deficiency tax liability has already been settled and paid by the court-appointed Special Administrator, Ms. Alona S. Abejuela. Thus, respondent prays for the denial of the instant *Motion* for lack of merit.

The Court resolves to **deny** the *Motion*.

The bone of contention in petitioner's *Motion* is that since respondent proceeded with tax collection without any notice to the heirs of Joelito, due process rights were violated, and as such, petitioner should not be faulted for failing to indicate the date of receipt of the assessment and WOG in light of respondent's failure to serve the same.

We are not convinced.

The period for filing an appeal before the Court of Tax Appeals (CTA) as found in Section 11 of Republic Act (R.A.) No. 1125, as amended by R.A. No. 9282, is thirty (30) days after **receipt** of the adverse decision or ruling, to wit:

> Sec. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts **may file an appeal with the CTA within thirty (30) days <u>after the receipt</u> of such decision or ruling** or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein. (Emphases supplied)

Likewise, Section 3, Rule 8 of the Revised Rules of the Court of Tax Appeals provides for the thirty (30)-day period to appeal the adverse decision or ruling of the respondent to the CTA, to wit:

> RULE 8
> PROCEDURE IN CIVIL CASES
>
> SEC. 3. *Who may appeal; period to file petition.* –

> (a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review **within thirty days <u>after receipt</u> of a copy of such decision or ruling,** or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. xxx (*Emphasis supplied*)

Verily, the Court has to determine the date of receipt of the adverse decision or ruling in order to confirm whether the appeal was timely filed within the reglementary period of thirty (30) days.

A perusal of the *Petition* shows that petitioner is questioning the WOG issued against the deceased Joelito. However, as found by the Court in the assailed *Resolution*, the Court has no means of determining if the *Petition* was timely filed considering that mere allegation of the petitioner that she became aware of the existence of the WOG during Joelito's intestate estate proceedings long after the issuance of the said WOG, is not one of the reckoning points for the determination of the 30-day period to file an appeal with the CTA.

In the instant *Motion*, petitioner still failed to allege the date when she received the subject WOG. Accordingly, the Court cannot determine whether the petitioner's appeal to the Court was duly perfected within the thirty (30)-day period. Hence, the dismissal of the *Petition* for lack of jurisdiction is in order.

It is worth emphasizing that an appeal is neither a natural nor a constitutional right, but is merely statutory. The implication of its statutory character is that the party who intends to appeal must always comply with the procedures and rules governing appeals; or else, the right of appeal may be lost or squandered. Neither is the right to appeal a component of due process. It is a mere statutory privilege and may be exercised only in the manner prescribed by, and in accordance with, the provisions of law.[2]

The Court likewise reiterates its ruling that petitioner has no legal standing to institute the *Petition* since she is neither the taxpayer nor acting for and on behalf of Joelito's estate. In fact, petitioner is named as an Oppositor in the alleged intestate estate proceedings of Joelito as shown in the Annexes "E"[3] and "F"[4] of her own *Petition*.

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[2] Duty Free Philippines v. Bureau Internal Revenue, G.R. No. 197228, October 8, 2014.
[3] Docket, p.52.
[4] Docket, p. 53-55.

Moreover, the Court notes that in Annex "1"[5] of respondent's Answer, the offer of compromise for the settlement of delinquent accounts of Joelito was submitted by Ms. Abejuela, in her capacity as the court-appointed Special Administrator and as the **legal wife** of Joelito. It appears then that there is a doubt as to the status of herein petitioner considering that she claims that she is the surviving spouse of Joelito. Thus, it is with more reason that the Court maintains its ruling that it does not have jurisdiction to determine petitioner's propriety of interest in Joelito's properties.

WHEREFORE, premises considered, petitioner's ***Motion for Reconsideration (Re: Resolution dated 22 July 2024)*** filed via registered mail on August 27, 2024 is **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice

[5] Docket, p. 138.