REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

MY SANCTUARY WELLNESS CENTER, INC., Petitioner,	**CTA CASE NO. 10664** Members:
-versus-	**RINGPIS-LIBAN,** *P.J., Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE AND MARIDUR V. ROSARIO, AS BUREAU OF INTERNAL REVENUE REGIONAL DIRECTOR, REVENUE REGION 8A, MAKATI CITY, Respondent.	Promulgated: JAN 06 2026

x --- x

1:10 p.m.

DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court is a *Petition to Lift Warrant of Distraint and/or Levy* ("WDL") *and Warrant of Garnishment* ("WG"), filed via licensed courier and received by the Court on November 3, 2021, praying that this Court (1) lift the WDL, dated September 29, 2021, and related WGs issued against petitioner; and (2) order respondents to suspend all collection efforts against petitioner.

The Parties[1]

Petitioner My Sanctuary Wellness Center, Inc., is a domestic corporation duly organized and existing under the laws of the Philippines.

Respondent Commissioner of Internal Revenue ("CIR") is the chief of the Bureau of Internal Revenue ("BIR") and has the power to, among others, decide disputed assessments and other matters arising from the *National*

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[1] Petition for Review, p. 2, *Rollo* Vol. 1, p. 8. The parties did not agree upon each other's identities in their Joint Stipulation and Issues or in the Pre-Trial Order.

Internal Revenue Code of 1997, as amended ("*NIRC*"), or other laws administered by the BIR.

Respondent Maridur V. Rosario is the Regional Director of Revenue Region 8A, Makati City, and has the delegated authority to administer and enforce internal revenue laws, including the issuance of WDLs and WGs.

The Facts

On October 15, 2018, Glenn A. Geraldino, Regional Director of Revenue Region 8, Makati City, issued Letter of Authority SN: eLA201500088226 LOA-V08-2018-00000471, authorizing Revenue Officer Pauline Lydia Reyes and Group Supervisor Kadapi Manarondong to examine petitioner's books of accounts and other records for the year 2017.[2]

On April 10, 2019, Edwin M. Montealegre, Chief, Value-Added Tax ("VAT") Audit Section, sent petitioner a Notice of Informal Conference, informing it of some of the findings of the investigation into its tax liabilities for 2017.[3]

Regional Director Geraldino then issued a Preliminary Assessment Notice ("PAN") on June 6, 2019, assessing petitioner for deficiency VAT and compromise penalties.[4]

The PAN was soon followed by a Formal Assessment Notice ("FAN") with a VAT Assessment Notice, issued on June 28, 2019 and received by petitioner on July 10, 2019.[5]

Aggrieved, petitioner protested the FAN via a letter, dated August 9, 2019, and was sent on August 13, 2019. It would later submit supporting documents via a second letter, dated and sent on October 14, 2019.[6]

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[2] Pre-Trial Order, p. 2, *Rollo* Vol. 2, p. 608; Petition for Review, p. 2, *Rollo* Vol. 1, p. 8; Letter of Authority, dated October 15, 2018, *Rollo* Vol. 1, p. 35.

[3] Pre-Trial Order, p. 2, *Rollo* Vol. 2., p. 608; Petition for Review, pp. 2-3, *Rollo* Vol. 1, pp. 8-9; Notice of Informal Conference, dated April 10, 2019, *Rollo* Vol. 1, p. 36.

[4] Pre-Trial Order, p. 2, *Rollo* Vol. 2, p. 608; Petition for Review, p. 3, *Rollo* Vol. 1, p. 9; Preliminary Assessment Notice, dated June 6, 2019, *Rollo* Vol. 1, pp. 40-41.

[5] Pre-Trial Order, p. 2, *Rollo* Vol. 2, p. 608; Petition for Review, pp. 3-4, *Rollo* Vol. 1, pp. 9-10; Assessment Notice, dated June 28, 2019, *Rollo* Vol. 1, p. 63.

[6] Pre-Trial Order, p. 2, *Rollo* Vol. 2, p. 608; Petition for Review, p. 4, *Rollo* Vol. 1, p. 10. Note that the stipulated fact is written as "Petitioner's letter dated 14 October 2019 (Protest against the FAN)" in both the Joint Stipulation of Facts and Issues as well as in the Pre-Trial Order. However, the Protest against the FAN was actually dated August 9, 2019, and sent on August 13, 2019. The October 14 letter was just petitioner's submission of supporting documents.

Over a year later, on January 25, 2021, respondents issued a Final Decision on Disputed Assessment ("FDDA") which was received by Petitioner on January 26, 2021.[7]

Petitioner then filed an administrative appeal against the FDDA with respondent Commissioner on February 26, 2021.[8]

Despite the pendency of petitioner's protest to the FDDA, petitioner received the assailed WDL on September 29, 2021, and was informed of the subject WGs from October 5 to October 26, 2021.[9]

Petitioner reacted by filing a protest against the WDL with respondents on October 8, 2021, requesting that said WDL be "lifted and withdrawn."[10]

Petitioner then filed the instant Petition, with an incorporated *Prayer for the Issuance of a Temporary Restraining Order* ("TRO") ("prayer for TRO") via licensed courier. This Court received said pleading on November 3, 2021.

The Court issued Summons[11] on November 8, 2021, then ordered respondents to comment on petitioner's prayer for TRO through a Resolution,[12] dated December 13, 2021.

Respondents commented on the prayer for TRO on March 15, 2022,[13] and filed an *Answer with Motion to Dismiss*[14] via registered mail on April 29, 2022.

In a Resolution,[15] dated June 16, 2022, the Court denied both respondents' Motion to Dismiss and petitioner's prayer for TRO: the former as the issues it raised would best be threshed out in a full-blown trial, and the latter for petitioner's failure to prove that the collection sought would jeopardize its interests.

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7 Pre-Trial Order, p. 2, *Rollo* Vol. 2, p. 608; Petition for Review, p. 4, *Rollo* Vol. 1, p. 10; Final Decision on Disputed Assessment, dated January 25, 2021, *Rollo* Vol. 1, pp. 99-102.

8 Petition for Review, p. 4, *Rollo* Vol. 1, p. 10; Letter, dated February 26, 2021, *Rollo* Vol. 1, pp. 104-112.

9 Pre-Trial Order, p. 2, *Rollo* Vol. 1, p. 608; Petition for Review, pp. 4-5, *Rollo* Vol. 1, pp. 10-11;

10 Letter, dated October 8, 2021, *Rollo* Vol. 1, pp. 118-119.

11 *Id.* at 220.

12 *Id.* at 222-223.

13 *Omnibus Comment/Opposition 1. To Petitioner's Prayer for Issuance of Temporary Restraining Order 2. To petitioner's* [sic] *Formal Offer of Evidence*, filed on March 15, 2022, *id.* at 244-259.

14 *Id.* at 310-327.

15 *Rollo* Vol. 2, pp. 510-519.

After a full-blown trial on the main case, petitioner filed its Memorandum[16] on December 13, 2024, while respondents filed their own Memorandum[17] via licensed courier on December 18, 2024. The Court then submitted this case for decision on January 7, 2025.[18]

Hence, this Decision.

The Issues

The following issues were agreed upon by the parties in their Joint Stipulation of Facts and Issues[19] and later adopted in the Pre-Trial Order:[20]

I. Whether respondents may enforce the subject WDL and WGs; and

II. Whether petitioner is liable for deficiency VAT and compromise penalties, as assessed in the relevant FDDA.

Arguments of the Parties

Petitioner's Arguments

Petitioner raises the following arguments:

(1) As its protest to the FDDA was still pending, its alleged deficiency taxes were not yet delinquent, so the WDL was prematurely issued and consequently void;[21]

(2) It timely filed both its valid protest to the FAN as well as its supporting documents, so its protest to the FDDA is likewise valid;[22] and

(3) Considering the findings in the FDDA, respondent is estopped from questioning the valid of its protest to the FAN.[23]

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[16] *Id.* at 697-714.
[17] *Id.* at 718-730.
[18] Minute Resolution, dated January 7, 2025, *id.*, unpaginated.
[19] *Id.* at 569-587.
[20] *Id.* at 607-616.
[21] Petitioner's Memorandum, filed on December 13, 2024, pp. 7-13, *id.* at 703-709.
[22] Petitioner's Memorandum, filed on December 13, 2024, pp. 13-17, *id.* at 709-713.
[23] *Id.*

Respondent's Arguments

Respondents counter the above by insisting that petitioner's protest to the FAN is not valid, under the following grounds:

(1) Before personally filing the protest on August 13, 2019, it filed said protest via registered mail on August 9, 2019, so its filing of the supporting documents was late, rendering the protest invalid;[24]

(2) If August 13, 2019 is considered the date of the protest's filing, then it was filed late;[25] and

(3) Respondents are not estopped from questioning the validity of the protest.[26]

The Ruling of the Court

The petition must be dismissed for lack of jurisdiction.

Under the second paragraph of *Section 11 of Republic Act No. 1125, as amended*, a party aggrieved by a decision or ruling, over which this Court has jurisdiction, must appeal the same within 30 days from receipt:

> Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA within thirty (30) days from the receipt of the decision or ruling or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon. A Division of the CTA shall hear the appeal: *Provided, however*, That with respect to decisions or ruling of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of its appellate jurisdiction appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 43 of the 1997 Rules of Civil Procedure with the CTA, which shall hear the case *en banc*.

This 30-day period is echoed in *Rule 8, Section 3(a) of the Revised Rules of the Court of Tax Appeals, as amended*:

> SEC. 3. *Who may appeal; period to file petition.* —
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> (a). A party adversely affected y 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

[24] Memorandum, filed via licensed courier on December 18, 2024, pp. 8-9, *id.* at 725-726.
[25] Memorandum, filed via licensed courier on December 18, 2024, pp. 9-10, *id.* at 726-727.
[26] Memorandum, filed via licensed courier on December 18, 2024, pp. 10-12, *id.* at 727-729.

> exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after the receipt 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. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes.

As stated, petitioner received the assailed WDL on September 29, 2021, giving it until October 29, 2021 within which to file its Petition. It then filed the instant Petition via licensed courier on October 29, 2021.

Under *Rule 13, Section 14(a) of the 1997 Rules of Court, as amended*, parties are not allowed to file initiatory pleadings via licensed courier:

> SEC. 14. Conventional service or filing of orders, pleadings and other documents. — Notwithstanding the foregoing, *the following* orders, *pleadings*, and other documents *must be served or filed personally or by registered mail* when allowed, and shall not be served or filed electronically, unless express permission is granted by the Court:
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> (a) ***Initiatory pleadings*** and initial responsive pleadings, such as an answer;
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> (b) Subpoenae, protection orders, and writs;
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> (c) Appendices and exhibits to motions, or other documents that are not readily amenable to electronic scanning may, at the option of the party filing such, be filed and served conventionally; and
>
> (d) Sealed and confidential documents or records.

From the above, parties are not allowed to file Petitions for Review via licensed courier: they must file these personally or by registered mail. When a party does file an initiatory pleading via licensed courier, the date of the Court's receipt of said pleading, not the date of its mailing, shall be considered the date of the pleading's filing.[27]

Here, the Court received the Petition for Review on November 3, 2021, five days past the October 29, 2021 deadline. The Petition was thus filed late, and this Court lacks jurisdiction over it.

[27] *Barroso v. Commission on Audit*, G.R. No. 253253, April 17, 2021; *Estrella v. SM Prime Holdings, Inc.*, G.R. No. 257814, February 20, 2023.

A court lacking jurisdiction over a case has no power to take any action other than to dismiss said case.[28] While jurisprudence encourages courts to take a liberal approach to procedural rules, this cannot be done when the court lacks the authority to do anything but dismiss the case.

Applied to the case at bar, and considering the Court's lack of jurisdiction over it due to its late filing, We have no other option but to dismiss the case.

ACCORDINGLY, the instant *Petition to Lift Warrant of Distraint and/or Levy and Warrant of Garnishment*, filed via licensed courier and received by this Court on November 3, 2021, is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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28 *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*, G.R. No. 209830, June 17, 2015.