REPUBLIC OF THE PHILIPPINES
REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

*EN BANC*

**COUNTRY BANK, RURAL BANK OF BONGABONG, INC.,**
Petitioner,

- versus -

**BUREAU OF INTERNAL REVENUE,**
Respondent.

**CTA EB NO. 2760**
(CTA Case No. 10864)

Present:
**DEL ROSARIO,** *P.J.*,
**RINGPIS-LIBAN,**
**MANAHAN,**
**BACORRO-VILLENA,**
**MODESTO-SAN PEDRO,**
**REYES-FAJARDO,**
**CUI-DAVID,**
**FERRER-FLORES,** *and*
**ANGELES,** *JJ.*

Promulgated:
DEC 02 2024 4:12 p.m.

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

# RESOLUTION

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

This resolves Petitioner's "Motion for Reconsideration [to En Banc's Decision dated August 5, 2024]"[1] ("Motion for Reconsideration") filed on August 27, 2024, with Respondent's "Comment/Opposition (Re: Petitioner's Motion for Reconsideration)"[2] ("Comment/Opposition") filed on September 17, 2024

Petitioner's Motion for Reconsideration prays that the Court's Decision dated August 05, 2024 be reversed and set aside; and consequently, deny Respondent's "Motion for Early Resolution of the Issue of Jurisdiction of the Honorable Court" dated October 20, 2022 for lack of merit.

[1] Rollo, pp. 93-105.
[2] *Id.*, pp. 108-119.

The dispositive portion of the Decision promulgated by this Court on August 05, 2024 reads:

> "**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on June 14, 2023 is **DENIED** for lack of merit. Accordingly, the Resolutions dated January 31, 2023 and May 05, 2023 in CTA Case No. 10864 are **AFFIRMED**.
>
> **SO ORDERED.**"[3]

In its Motion for Reconsideration, Petitioner contends that in view of Revenue Memorandum Order ("RMO") No. 39-2007, a Warrant of Distraint and Levy ("WDL") should only be issued once the Commissioner of Internal Revenue ("CIR") or the Regional Director has issued a decision, and that decision has become final and executory. Thus, pending any decision on the duly filed Motion for Reconsideration to the CIR, no WDL should be issued against the taxpayer.

Moreover, Petitioner insists that it is the last letter, Letter dated April 04, 2022, that declared with finality the decision not to lift the Warrants of Garnishment.

Petitioner further maintains that while its protest was still pending, Respondent issued various Warrants of Garnishment, and it was only on October 22, 2021 that Respondent issued a letter denying the protest since it was allegedly filed out of time.

Lastly, Petitioner avers that the Court *En Banc* has failed to resolve whether the Warrant of Garnishment is valid and has been validly issued as to be considered the final decision appealable to the Court of Tax Appeals ("CTA").

On the other hand, Respondent disputes that the assessments issued against Petitioner is already final and executory; hence, no longer appealable before the CTA.

According to Respondent, the warrants it issued were clear and categorical actions denying the protest. In fact, Respondent issued a Letter dated June 28, 2021 clearly informing Petitioner that he is now enforcing the collection of its deficiency tax assessment. Despite several denials through letters and notices made by the Bureau of Internal Revenue, Petitioner disregarded the same and only opted to file a petition from receipt of the Letter dated April 04, 2022.

---

[3] *Id.,* Decision dated August 05, 2024, p. 84.

Respondent points out that the right to appeal is neither a natural right nor is it a component of due process. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the CTA from acquiring jurisdiction over the case.

We resolve to deny Petitioner's Motion for Reconsideration for lack of merit.

The arguments raised by Petitioner in its motion are mere recapitulation of the arguments raised in its Petition for Review filed with this Court. In addition, these issues have been amply considered, weighed and resolved in the Decision promulgated on August 05, 2024. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

One final note. It must be emphasized that the court can only decide on the merits of the case when it acquires jurisdiction over the petition. Thus, when a court or tribunal has no jurisdiction over the subject matter, the only power it has is to dismiss the action.[4]

In sum, the Court *En Banc* finds no cogent reason to overturn the Resolutions dated January 31, 2023 and May 05, 2023 of the Second Division.

**WHEREFORE**, premises considered, Petitioner's "Motion for Reconsideration [to En Banc's Decision dated August 5, 2024]" is **DENIED** for lack of merit.

**SO ORDERED.**

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

**WE CONCUR:**

**ROMAN G. DEL ROSARIO**
Presiding Justice

---

4 Perfecto Velasquez, Jr. v. Lisondra Land, Incorporated, Represented by Edwin L. Lisondra, G.R. No. 231290, August 27, 2020.

Catherine T. Manahan

**CATHERINE T. MANAHAN**
Associate Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice

Marian Ivy F. Reyes-Fajardo

**MARIAN IVY F. REYES-FAJARDO**
Associate Justice

**LANEE S. CUI-DAVID**
Associate Justice

**CORAZON G. FERRER-FLORES**
Associate Justice

**HENRY S. ANGELES**
Associate Justice