Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

BRIXTON INVESTMENT CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1099
(CTA Case No. 8379)

Present:

DEL ROSARIO, *P.J.*
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, *J.J.*

Promulgated:

OCT 27 2015
3:32 p.m.

x---x

RESOLUTION

RINGPIS-LIBAN, *J.*

The Court now resolves the Motion for Reconsideration filed by petitioner Brixton Investment Corporation ("Petitioner") on September 10, 2015 praying that this Court *En Banc* reconsider its Decision in the above captioned case dated April 6, 2015, which denied the Petition for Review in this case as follows:[1]

> "Brixton further errs in construing that the subject of an appeal under Section 228 of the NIRC is a disputed assessment, rather than the decision or inaction thereon. Without such decision or inaction, a disputed assessment cannot be brought to this Court under Section 228 of the NIRC. The rule is that the for the Court of Tax Appeals to acquire jurisdiction, and assessment must first be disputed by the taxpayer and ruled upon by the Commissioner of Internal Revenue to warrant a decision from

1 Docket, pp. 91 to 92; Decision, pp. 12 to 14.

which a petition for review may be taken to the Court of Tax Appeals.

xxx

"CONCLUSION

"The Court finds that there was no decision on disputed assessment rendered by the CIR or her authorized representative against Brixton, at the time of the filing of the petition below, over which the Court could assume jurisdiction. Nor had the "inaction" of the CIR, if the aborted resolution of Brixton's protest can be termed as such, ripened into the 180-day inaction contemplated under Section 228 of the NIRC, which could have given the petitioner 30 days from the lapse thereof within which to file an appeal with this tribunal.

"This mistake in the pursuit of taxpayer's remedies resulted in the expiration of the 180-day period for the CIR to render a decision on the disputed assessment, as well as of the 30-day window after the lapse of the period of decision or inaction, within which the taxpayer could appeal the inaction to the CTA. Consequently, by operation of Section 228 of the NIRC, the disputed assessments, as revised, became final, executory and demandable."

After reading the Motion for Reconsideration, this Court finds that other than citing the above quoted portion of the Decision in this case, the averments therein are all just a rehash of the same ones made in petitioner's Petition for Review in this case, which have all already been considered by this Court in rendering its Decision.

There is nothing new to resolve.

WHEREFORE, petitioner Brixton Investment Corporation's Motion for Reconsideration filed on September 10, 2015 is hereby **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen S. L.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO GRULLA
Associate Justice

(On Leave)
AMELITA R. COTANGCO-MANALASTAS
Associate Justice