REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

ALEJANDRO KATIGBAK,
Petitioner,

- versus -

C.T.A. CASE NO. 781

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

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

R E S O L U T I O N

The respondent filed on May 12, 1960, a "Motion to Dismiss" the petition for review, on the ground of jurisdiction. The petitioner neither filed a written opposition thereto, nor appeared to interpose an opposition during the hearing of this incident.

It appears from the petition for review that the respondent, in a letter dated March 10, 1960 (Annex G), assessed against and demanded from the petitioner deficiency income taxes for the years 1947, 1948, 1952, 1954, and 1955 in the respective amounts of ₱2,038.36, ₱60.00, ₱32.00, ₱2,807.00 and ₱17,996.00, enclosing therewith the five (5) assessment notices corresponding to these amounts (Pars. 2 & 3; see Annexes A to E), and real estate dealer's fixed tax for the years 1947, 1948, 1949, 1950, 1952, 1953, 1954 and 1955, in the total sum of ₱1,280.00, inclusive of compromise penalty, enclosing therewith a transcript of Letter of Demand No. 322 for the said amount (Par. 4; Annex F).

It is further alleged in the petition for review that petitioner has protested or disputed the deficiency income tax assessments (Par. 2), but apparently no <u>protest</u> was made on the assessment and demand for real estate

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dealer's fixed taxes. On the protested income tax assessments, it does not appear that a decision was reached thereon by the Commissioner of Internal Revenue from which an appeal could be taken therefrom pursuant to paragraph 1, Section 7 of Republic Act No. 1125, which provides as follows:

> "Sec. 7. Jurisdiction.- The Court of Tax Appeals shall exercise exclusive appellate jurisdiction to review by appeal, as herein provided-
>
> (1) Decisions of the Collector of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under the National Internal Revenue Code or other law or part of law administered by the Bureau of Internal Revenue;
>
> x x x x"

Under the above jurisdictional provisions, a taxpayer can only appeal to the Court of Tax Appeals from a decision involving disputed assessments. There being no decision on a disputed assessment by the Commissioner of Internal Revenue which is appealable to this Court, obviously, we could not acquire jurisdiction over the same. (See St. Stephen's Association, et al. vs. The Collector of Internal Revenue, G.R. No. L-11238, Aug. 21, 1958; 55 Off. Gaz. 2243)

WHEREFORE, the petition for review should be, as it is hereby, dismissed. With costs against petitioner.

SO ORDERED.

Manila, July 25, 1960.

MARIANO NABLE
Presiding Judge

ROMAN M. UMALI
Associate Judge

AUGUSTO M. LUCIANO
Associate Judge

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