25-000309-0011

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11874

JOSE JOEL PALLEGA NICERIO, operating under the name, FABJ DYNAMICS ENTERPRISE,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

TALAO & ASSOCIATES
373 Quirino Avenue, Brgy. Talipapa
Novaliches, Quezon City

GREETINGS:

You are hereby notified by these presents that on **November 26, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **November 28, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

JOSE JOEL PALLEGA NICERIO, operating under the name, **FABJ DYNAMICS ENTERPRISE**, Petitioner,	CTA CASE NO. **11874**
	Members:
	BACORRO-VILLENA, *Acting Chairperson*, *and*
- versus -	**CUI-DAVID**, JJ.
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: NOV 26 2025; 2:05PM

x - x

RESOLUTION

For the Court's resolution is petitioner's "Motion for Reconsideration (To the Resolution dated August 27, 2025)" (**MR**), filed *via* LBC on 25 September 2025 and *via* email on 09 September 2025.[1]

In the MR, petitioner seeks the cancellation of the Resolution dated 27 August 2025, dismissing the case for lack of jurisdiction. Petitioner asks the Court to relax the rules of procedure in filing an administrative protest to the Formal Letter of Demand with Assessment Notices (**FLD/FAN**).

First, petitioner admitted that his Letter dated 12 December 2024 (which is treated in this case as his administrative protest to the FLD/FAN) erroneously referenced the earlier Preliminary Assessment Notice (**PAN**) instead of the FLD/FAN.

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[1] On 15 October 2025, pursuant to CTA *En Banc* Resolutions Nos. 8-2024 and 1-2025, the custodian of the email address 1stdiv.cta@judiciary.gov.ph informed petitioner that it had missent its email on 09 September 2025 to the said address, then advised that it should be re-sent to jrd_1stdiv.cta@judiciary.gov.ph.

Accordingly, petitioner re-sent the email on the same day, thus, *per* item 7 of *En Banc* Resolution No. 1-2025, the missent pleading sent to the official and correct email address is deemed filed on the date of the original missent e-mail.

Second, petitioner's counsels manifested that petitioner is not privy to the rules involved in preparing and filing administrative protests to deficiency assessments, as set forth in the National Internal Revenue Code (**NIRC**) of 1997, as amended, and the pertinent Revenue Regulations (**RRs**):

> . . .
>
> 5. The undersigned counsels were sought by the petitioner only after he already filed the Letter dated 12 December 2024. The petitioner, who is just a businessman, is not well-versed with the technical rules of procedure laid down in the Revenue Regulations (RR) No. 12-99, as amended by RR-18-2013 as to the specific requisites of a valid protest. Not being a lawyer or a certified public accountant, the petitioner, with his limited knowledge, seeks to reconsider the ₱4,749,943.93 assessed unpaid Undeclared Revenues for 2021, which is not a small amount to speak of. It is only after the petitioner sought advice from the undersigned counsels as to said requirements, resulting in the submission of a Supplemental Request for Reinvestigation (attached to the Petition for Review as Exhibit "V") containing the requisites of a valid protest.
>
> . . .

Finally, petitioner cited jurisprudence to support his position that the present case should not be dismissed upon a mere technicality, and that the application of procedural rules should be relaxed to give way to the ends of substantial justice. Petitioner put forward that said technicalities should be set aside to prevent a grave injustice upon petitioner.

We resolve.

After reading through petitioner's arguments, We are constrained to retain Our original ruling.

First, as to the incorrect referencing (to the PAN instead of the FLD/FAN), even if the same were to be excused, the defects in the protest are not remedied to the extent that it would be considered valid. As previously set forth in the Resolution dated 27 August 2025, petitioner failed to indicate the applicable law, rules and regulations, or jurisprudence on which the protest is based.

Next, as regards petitioner's argument that he was not sufficiently knowledgeable of the regulations in filing administrative protests, such lapse cannot be excused. Sanctioning the same renders the laws or regulations in question unenforceable.[2] Indeed, the time-honored principle that "ignorance of the law excuses no one from compliance therewith" bolsters this conclusion.[3]

Finally, as to petitioner's contention that procedural rules should be relaxed, We cannot side with petitioner when the point of concern is the filing of administrative protests.

In *Commissioner of Internal Revenue v. Fitness by Design, Inc.*[4], the Supreme Court acknowledged that compliance with Section 228[5] of the 1997 NIRC, as amended, is a substantive requirement and not merely a formality.

In fine, the lapse in question is not a mere procedural issue that the Court can opt to brush aside.

WHEREFORE, premises considered, the "Motion for Reconsideration (To the Resolution dated August 27, 2025)", filed on 25 September 2025, is **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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2 See *Ely Chan Sa Velasco v. Hon. Rodolfo A. Ortiz, Judge of the Court of First Instance of Rizal, Branch XXXI, Quezon City, et al.*, G.R. No. L-51973, 16 April 1990.

3 See NEW CIVIL CODE, Article 3.

4 G.R. No. 215957, 09 November 2016.

5 Sec. 228. *Protesting of Assessment.*