REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

CITIAIRE INDUSTRIAL SERVICES CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2511
(CTA CASE NO. 9713)

Present:

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

Promulgated:

AUG 1 1 2023 2:45 p.m.

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RESOLUTION

DEL ROSARIO, P.J.:

Before the Court *En Banc* is petitioner's Motion for Reconsideration[1] filed on March 21, 2023, *sans* respondent's comment thereon.[2]

Petitioner assails the Decision dated March 7, 2023 of the Court *En Banc* affirming the Amended Decision dated October 14, 2020 and Resolution dated June 3, 2021 of the Court in Division. The dispositive portion thereof reads:

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[1] Docket (CTA EB No. 2511), pp. 144-150.
[2] *Id.* at 152.

> "**WHEREFORE**, premises considered, the Petition for Review filed by Citiaire Industrial Services Corporation on October 21, 2021 is hereby **DENIED**.
>
> The Amended Decision dated October 14, 2020 and Resolution dated June 3, 2021 of the Court in Division are **AFFIRMED**.
>
> **SO ORDERED**."[3]

Petitioner prays for the Court *En Banc* to vacate the Court in Division's Amended Decision dated October 14, 2020 and reinstate its original Decision dated January 23, 2020. Petitioner mainly pleads for the Court *En Banc* to reconsider its liberal application of the rules on evidence.

Upon due deliberation, the Court *En Banc* finds petitioner's Motion for Reconsideration bereft of merit.

The Court *En Banc's* liberal application of the rules on evidence has been squarely passed upon in the assailed Decision dated March 7, 2023.

At any rate, the Court *En Banc* finds no cogent reason to depart from its conclusions in the assailed Decision, specifically that: *(i)* petitioner failed to inform the BIR of its change of address; *(ii)* petitioner was bound by the service through registered mail of the assessment; and, *(iii)* it failed to timely protest the same.

Petitioner's failure to protest the assessment is fatal to its cause as Section 228 of the National Internal Revenue Code of 1997, as amended,[4] provides that the assessment shall become final if not timely protested.

With the assessment having become final and executory, the Court *En Banc* finds no need to belabor on the other arguments raised by petitioner.

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[3] *Id.* at 133.
[4] Sec. 228. Protesting of Assessment. – xxx
xxx
Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; **otherwise, the assessment shall become final**. *(Boldfacing added)*

All told, there is no basis to warrant a modification much more a reversal of the assailed Decision.

WHEREFORE, premises considered, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice