REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

PCI MANAGEMENT SOLUTIONS, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9038

Members:

FABON-VICTORINO, and
RINGPIS LIBAN, JJ.

Promulgated:

NOV 21 2019 3:40 p.m.

x- -x

RESOLUTION

***Fabon-Victorino, J.*:**

In the Decision dated July 2, 2019,[1] the Court dismissed petitioner's appeal on jurisdictional ground, ratiocinating that under Section 228 of the National Internal Revenue Code (NIRC), as amended, the taxpayer has thirty (30) days from receipt of the Formal Assessment Notice and Formal Letter of Demand (FAN/FLD) to institute an administrative protest, lest the assessments shall be become immutable.

In the instant case, the subject FAN/FLD was delivered to petitioner on September 16, 2014, hence, it had until October 16, 2014 to challenge such assessment issued against it by respondent. However, petitioner filed its protest letters only on November 14, 2014 and November 27, 2014. The belated filing of its protest letters rendered the FAN/FLD

---

1 Docket, pp. 640-658.

incontrovertible, hence, could no longer be questioned via a petition for review with the Court.

In its Motion for Reconsideration dated August 1, 2019,[2] petitioner contends that the Court erred in:

I. declaring that the protest/motion for reinvestigation was filed out of time;

II. in not finding that the protest and/or motion reinvestigation complied with the requirement of the law; and

III. in dismissing its petition for review.

On the other hand, respondent argues[3] that since petitioner failed to seasonably file its administrative protest to the FAN/FLD within 30 days from receipt thereof, as decreed under Section 228 of the NIRC, as amended, as implemented by RR No. 12-99, the assessment in question had become incontrovertible. As such, petitioner foreclosed its right to question the same via its Petition for Review filed with the Court.

Verily, the points raised by petitioner in the instant Motion are neither fresh nor new. In fact, they have been thoroughly considered and passed upon by the Court in the assailed Decision of July 2, 2019. There being no significant argument to warrant the modification or reversal of the Court's ruling, petitioner's Motion for Reconsideration dated August 1, 2019 must be **DENIED**.

WHEREFORE, petitioner's Motion for Reconsideration dated August 1, 2019, is **DENIED** for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

---

2 Ibid. at pp. 659-664.
3 Respondent's Opposition dated September 13, 2019.

I Concur:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice