REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10062

ENCORE RECEIVABLE MANAGEMENT, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. AVELINO G. ALFELOR, JR.
Bureau of Internal Revenue - Revenue Region 8A
36/F, Legal Division, Export Bank Plaza Building
Sen. Gil Puyat Avenue corner Chino Roces Avenue
Makati City

CABRERA & COMPANY
28th Floor, Philamlife Tower
8767 Paseo de Roxas, 1226 Makati City

GREETINGS:

You are hereby notified by these presents that on **May 23, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 27, 2024.**

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

REPUBLIC OF THE PHILIPPINES
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SPECIAL FIRST DIVISION

ENCORE RECEIVABLE MANAGEMENT, INC., *Petitioner,*	**CTA Case No. 10062**
	Members:
- versus -	**DEL ROSARIO**, *PJ, Chairperson,* **MANAHAN**, and **REYES-FAJARDO**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAY 23 2024 4:00pm

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

For the Court's resolution is petitioner Encore Receivable Management, Inc. (Encore)'s *Motion for Reconsideration* filed on December 28, 2023[1] of the Decision promulgated on December 6, 2023[2] (the "Assailed Decision"), taking into consideration respondent Commissioner of Internal Revenue (CIR)'s *Comment (Against Petitioner's Motion for Reconsideration dated December 28, 2023)*[3] posted on February 5, 2024.

In the Assailed Decision, the Court dismissed Encore's Petition for Review on jurisdictional ground. The dispositive portion reads:[4]

> "**WHEREFORE,** the Petition for Review, filed on April 8, 2019 by Encore Receivable Management, Inc., is **DISMISSED**, on jurisdictional ground.

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1 Motion for Reconsideration, Docket, Vol. II, pp. 1181 – 1197.
2 Decision, Docket, Vol. II, pp. 1168 - 1179.
3 Comment, Docket, Vol. II, pp. 1191 - 1203.
4 *Id.* at p. 1179.

SO ORDERED."

In its *Motion for Reconsideration*, Encore argues that the Court acquired jurisdiction over the case pursuant to Section 3(a)(1), Rule 4 of the Revised Rules of the Court of Tax Appeals (CTA),[5] as supported by jurisprudence. Additionally, Encore claims that the Preliminary Collection Letter (PCL) and Final Notice Before Seizure (FNBS) are not final decisions of the CIR that would warrant the counting of the thirty (30)-day period for the filing of a Petition for Review before the CTA.

We resolve. The Court finds no compelling reason to reverse or modify the assailed Decision dated December 6, 2023.

In its Petition for Review, Encore sought to nullify the PCL and FNBS, thus invoking the Court's jurisdiction over "other matters" as set out in Section 7(a)(l) of Republic Act (RA) No. 1125, as amended by RA No. 9282. Section 11 of the same law provides for a period of thirty (30) days from receipt of the CIR's decision or ruling, within which an adverse party may file an appeal with the CTA.

Here, the right to appeal, through the filing of Encore's Petition for Review on **April 8, 2019**, has already prescribed. As found in the case records, both the PCL and FNBS were received by Encore on June 11, 2018[6] and June 26, 2018,[7] respectively. Counting thirty (30) days therefrom, Encore had, at most, until **July 11, 2018** and **July 26, 2018**, respectively, to impugn the PCL and FNBS through an appeal seasonably filed with the Court.

Thus, even if the issues raised were within the CTA's subject matter jurisdiction, this Court was already precluded from taking cognizance of the case since the appeal was filed out of time.

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5 SECTION 3. Cases Within the Jurisdiction of the Court in Divisions. – The Court in Divisions shall exercise:

(a) Exclusive original or appellate jurisdiction to review by appeal the following:

(1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or **other matters** arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;

. . .

6 Exhibit "P-6," Docket, Vol. II, p. 855; Exhibit "R-12," Docket, Vol. I, p. 43.

7 Exhibit "P-8," Docket, Vol. II, p. 866; Exhibit "R-13," BIR Records, p. 560.

WHEREFORE, in light of the foregoing considerations, Encore's *Motion for Reconsideration* dated December 28, 2023 is **DENIED** for lack of merit.

SO ORDERED.

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice