REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

DANILO N. MATIAS, *Petitioner,*	**CTA EB No. 2824** (CTA Case No. 11025)
	Present:
-versus-	**RINGPIS-LIBAN,** *Acting PJ,* **MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: NOV 19 2025 2:05pm

x---x

RESOLUTION

REYES-FAJARDO, *J.*:

In the Decision[1] dated March 4, 2025, it was discussed that the Bureau of Internal Revenue (BIR)'s Warrant of Distraint and/or Levy (WDL) and Warrant of Garnishment (WOG) received by petitioner sometime March or April 2022 fall under other matters arising from the National Internal Revenue Code (NIRC), as amended, over which, the Court of Tax Appeals (CTA) in Division has jurisdiction. However, petitioner failed to timely challenge said WDL and WOG within thirty (30) days from receipt thereof, as required by Section 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282; hence,

[1] *Rollo,* pp. 57-64.

the CTA in Division is correct in dismissing CTA Case No. 11025. As a result, CTA EB No. 2824 was disposed as follows:

> **WHEREFORE**, the Verified Petition for Review *En Banc* dated November 10, 2023, filed by Danilo N. Matias in CTA EB No. 2824 is **DENIED** for lack of merit. The Resolutions dated July 10, 2023 and October 9, 2023, handed down by the Court in Division in CTA Case No. 11025, are **AFFIRMED**.
>
> **SO ORDERED.**

In his Motion for Reconsideration (of the Decision dated 04 March 2025)[2] posted on April 3, 2025, petitioner explains that the BIR's right to assess him for deficiency internal revenue taxes for year 2017 is barred by prescription under Section 203 of the NIRC, as amended; thus, the final assessment is void. Being void, the collection thereof, through the BIR's WDL and WOG, are likewise null.

Through his Comment/Opposition [Re: Petitioner's Motion for Reconsideration (of the Decision dated 04 March 2025)][3] filed on May 30, 2025, respondent ripostes that the assailed Decision properly sustained the CTA in Division's dismissal of CTA Case No. 11025.

The Motion lacks merit.

Indeed, before the CTA could examine petitioner's protestation, *i.e.*, the BIR's final assessment issued against him, as well as the WDL and WOG effecting collection thereof are void, for being barred by prescription, and render a verdict thereon, it must foremost possess jurisdiction over CTA Case No. 11025. Lamentably, the CTA did *not* acquire jurisdiction over said case because petitioner belatedly challenged such WDL and WOG; hence, the sole action it could perform is to dismiss CTA Case No. 11025.[4] Evaluation of the propriety of petitioner's protestation is no longer possible.

ACCORDINGLY, petitioner's Motion for Reconsideration (of the Decision dated 04 March 2025), posted on April 3, 2025 is **DENIED** for lack of merit. The Decision dated March 4, 2025 is **AFFIRMED**.

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2 *Id.* at pp. 75-83.
3 *Id.* at pp. 88-94.
4 *Bilag v. Ay-Ay*, G.R. No. 189950, April 24, 2017.

SO ORDERED.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON OFFICIAL BUSINESS
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice