

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MODESTO T. FLORES, as
Administrator of the Testate
Estate of the late Mary
McDonald Bachrach,
Petitioner,

versus

CTA CASE NO. 1894

MISAEEL P. VERA, in his
capacity as Commissioner
of Internal Revenue,
Respondent.

April 7/68

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R E S O L U T I O N

The petitioner has appealed from an assessment made by respondent against the Estate of Mary McDonald Bachrach for the sum of P32,740.88, as deficiency income tax and penalties for the year 1961. Respondent has filed a motion to dismiss the appeal for lack of jurisdiction.

(Section 7(1) of Republic Act No. 1125 provides that this Court has exclusive appellate jurisdiction to review by appeal decisions of the Commissioner of Internal Revenue in cases, among others, involving "disputed assessments" of internal revenue taxes. Under this provision, it has been held that an assessment made by the Commissioner of Internal Revenue is not appealable without the taxpayer first filing a protest against such assessment and a decision rendered thereon by the Commissioner.) (Commissioner of

RESOLUTION -
CTA CASE NO. 1894

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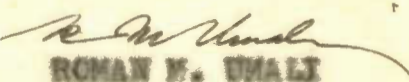
Int. Rev. v. Villa, G.R. No. L-23988, Jan. 2,
1968, citing St. Stephen's Assn. v. Collector,
104 Phil. 314.)

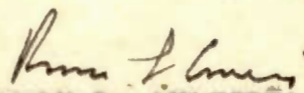
It not appearing that the assessment in
question has been protested, this Court has no
jurisdiction to entertain the herein appeal.

WHEREFORE, the herein appeal is hereby
dismissed, without prejudice.

SO ORDERED.

Quezon City, April 2, 1968.


ROMAN F. URALI
Presiding Judge


RAMON L. AVANCEÑA
Associate Judge


ESTANISLAO R. ALVAREZ
Associate Judge