REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

RICHARD MALABANAN MANGUBAT,
Petitioner,

-versus-

BUREAU OF INTERNAL REVENUE – REVENUE REGION NO. 8B (SOUTH NCR) represented herein by its Regional Director, ATTY. JETHRO M. SABRIAGA,
Respondent.

CTA CASE NO. 11063

Members:

RINGPIS-LIBAN, *PJ, Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

4:10 p.m.

x -- x

DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court is a *Petition for Review*,[1] filed on January 5, 2023, with respondent's *Answer*,[2] filed via registered mail on August 30, 2023, praying that this Court either (a) cancel and set aside the Assessment Notices issued against petitioner for taxable year 2018, then enjoin respondent and his representatives for enforcing the collection of such assessment; or (b) remand the case to respondent for re-computation and reinvestigation.

The Parties

Petitioner is a Filipino citizen of legal age and the proprietor and owner of R.M. Mangubat Construction.[3]

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1 *Rollo* Vol. 1, pp. 6-22
2 *Id.* at 304-311.
3 Petition for Review, p. 3, *id.* at 8.

Respondent Bureau of Internal Revenue ("BIR") is a government agency under the supervision and control of the Department of Finance with the power and duty to, among other acts, assess and collect all national internal revenues taxes, fees, and charges.[4]

Atty. Jethro M. Sabriaga, who was impleaded in this case as respondent's representative, was the Regional Director of Revenue Region No. 8B – Makati City (South NCR) at the time of the Petition's filing.[5]

The Facts

On January 28, 2020, respondent issued a Letter of Authority for the examination of petitioner's records for the year 2018.[6]

Revenue District Office ("RDO") No. 53A – Las Piñas City then issued a Notice of Discrepancy on July 7, 2021, and an Amended Notice of Discrepancy on November 2, 2021, the latter through Revenue District Officer ("RDOr") Merlyn DV. Vicente. Petitioner replied to first on August 4, 2021 and replied to the second via a letter, dated December 22, 2021.[7]

Earlier, however, respondent issued a Preliminary Assessment Notice ("PAN") on December 6, 2021. Petitioner replied to the PAN via a letter, dated January 8, 2022.[8]

Months later, respondent issued a Formal Letter of Demand/Final Assessment Notice ("FLD/FAN") on August 1, 2022. Petitioner received this on August 10, 2022. He then assailed this by filing a protest letter, dated September 8, 2022 ("Protest").[9]

On November 18, 2022, respondent issued a letter denying petitioner's Protest, alleging that the Protest was filed late and that petitioner refused to receive the FAN.[10]

Aggrieved, petitioner filed the instant Petition for Review on January 5, 2023. Respondent filed its Answer via registered mail on August 30, 2023.

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[4] *Id.*
[5] *Id.*
[6] Petition for Review, p. 4, *id.* at 9.
[7] *Id.*
[8] *Id.*
[9] Petition for Review, pp. 4-5, *id.* at 9-10.
[10] Petition for Review, p. 5, *id.* at 10.

Before respondent's filing of its Answer, however, petitioner also filed a Verified Urgent Motion to Suspend the Collection of Taxes and to Lift Warrant of Distraint and/or Levy[11] on May 29, 2023, having received a Warrant of Distraint and/or Levy ("WDL") against him on May 23, 2023. A hearing was held on the Motion on August 15, 2023,[12] with petitioner filing a Formal Offer of Documentary Evidence[13] in support of the same. Despite these, the Court denied the Motion in a Resolution,[14] dated December 18, 2023.

Pre-Trial ensued on March 19, 2024.[15]

Petitioner himself appeared as a witness on July 4, 2024,[16] before submitting his Formal Offer of Evidence[17] on the main case via licensed courier on July 19, 2024. The Court admitted all of his evidence.[18]

Respondent presented Revenue Officer Michael Bryan M. Figueras as its sole witness on February 4, 2025.[19] It filed its Formal Offer of Evidence[20] on via licensed courier on February 19, 2025, with the Court admitting all of its evidence as well.[21]

Petitioner then filed his Memorandum[22] on July 28, 2025, while respondent did not file any.[23] The case was thereafter submitted for decision on October 20, 2025.[24]

Hence, this Decision.

The Issue

The sole issue stipulated for this Court's resolution is whether petitioner is liable for the payment of the deficiency taxes assessed for year 2018.[25]

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[11] *Id.* at 213-219.
[12] Minutes of the Hearing, held on August 15, 2023, *id.* at 241.
[13] *Id.* at 299-301.
[14] *Id.* at 337-381.
[15] Minutes of the Hearing, held on March 19, 2024, *id.* at 496-497.
[16] Minutes of the Hearing, held on July 4, 2024, *Rollo* Vol. 2, p. 525.
[17] *Id.* at 533-536.
[18] Resolution, dated November 13, 2024, *id.* at 617-618.
[19] Minutes of the Hearing, held on February 4, 2024, *id.* at 619.
[20] *Id.* at 623-629.
[21] Resolution, dated June 5, 2025, *id.* at 643-644.
[22] *Id.* at 647-666.
[23] Records Verification, dated October 8, 2025.
[24] Minutes Resolution, dated October 20, 2025, *id.*, unpaginated.
[25] Pre-Trial Order, pp. 2-3, *id.* at 514-515.

Arguments of the Parties

Petitioner's Arguments

In his Memorandum petitioner argues as follows:

(1) The assessment is void for violation of petitioner's due process rights, considering that the FLD/FAN and various other issuances related to the assessment were not received by petitioner or his authorized representatives;[26]

(2) The denial of petitioner's Protest was unjust, as respondent did not follow the required procedure to show that petitioner refused to receive the FLD/FAN as alleged and as petitioner timely filed all his replies to respondent's issuances;[27] and

(3) Petitioner is not liable for the assessed deficiency taxes.[28]

Respondent's Arguments

Respondent, in its Answer, maintains that:

(1) Petitioner failed to file a valid protest to the FLD/FAN in the time allowed, rendering the assessment final and executory;[29]

(2) It substantially complied with the requirements under *Section 3.1.6 of Revenue Regulations* ("*RR*") *No. 12-99, as amended by RR No. 18-13*, for the mailing of issuances;[30] and

(3) The assessments made in the FLD/FAN are correct.[31]

The Ruling of the Court

The case must be dismissed for lack of jurisdiction.

The filing of protests against FLDs/FANs are mainly governed by certain paragraphs of *Section 228 of the National Internal Revenue Code of 1997, as amended* ("*NIRC*"):

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26 Memorandum, pp. 5-7, *id.* at 651-655.
27 Memorandum, pp. 7-11, *id.* at 655-657.
28 Memorandum, pp. 11-18, *id.* at 657-664.
29 Answer, p. 2, *Rollo* Vol. 1, p. 305.
30 Answer, pp. 3-4, *id.* at 306-307.
31 Answer, pp. 4-8, *id.* at 307-311.

SEC. 228. Protesting of Assessment. — …

…

The taxpayer shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.

Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respondent to said notice. If the taxpayer fails to respondent, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.

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.

…

(Italics supplied.)

From the above, a taxpayer who disagrees with respondent's FLD/FAN may protest the same within 30 days from receipt of the notice.

What happens when a taxpayer fails to file a valid protest within that period? *Section 3.1.4 of RR No. 12-99, as amended by RR No. 18-13* provides an answer:

If the taxpayer fails to file a valid protest against the FLD/FAN within thirty (30) days from date of receipt thereof, the assessment shall become final, executory and demandable. No request for reconsideration or reinvestigation shall be granted on tax assessments that have already become final, executory and demandable.

Read together, a taxpayer must file a valid protest to a FLD/FAN within 30 days from receipt, on pain of the assessment becoming final and executory and thus unappealable.

Here, petitioner insists that he has faithfully complied with the procedural rules for disputing an assessment. He particularly points to his Protest, dated September 8, 2022, against the FLD/FAN as proof that he validly assailed the same.

We find otherwise.

Petitioner received the FLD/FAN on August 10, 2022, as he himself admits in both his pleadings[32] and his Judicial Affidavit.[33] This gave him until September 9, 2022 within which to protest the FLD/FAN on time. After a review of the records, however, this Court finds that he did *not* meet the deadline.

While there are a total seven copies of the September 8, 2022 Protest in the BIR Records, the one most relevant to this case is the copy actually marked as Exhibit "P-4", found on pages 637 to 641. The letter is dated September 8, 2022, as petitioner says, with the phrase "08 September 2022" present in the top-right corner of the first page.

However, neither *Section 228 of the NIRC* nor *Section 3.1.4 of RR No. 12-99, as amended by RR No. 18-13*, attach significance to when a protest is *dated*. The law and the regulations instead focus on *the date on which the protest is filed*. The presence of the date "08 September 2022" in the Protest is thus ultimately irrelevant to the question of whether petitioner timely filed said Protest.

The Court might instead look to two other parts of the Protest. The first of these is the receiving stamp on the first page. Said stamp reads "BUREAU OF INTERNAL REVENUE RECEIVED SEP 29 2022 BY: RR 8B SOUTH NCR Director's Office." This implies that respondent received petitioner's protest on September 29, 2022, but it does not establish the date of filing. Petitioner could have filed the Protest early, only for respondent to receive it much later. As such, the Court must look elsewhere.

The second is the envelope accompanying this copy of the Protest and placed directly after the latter in the records, on page 651. The envelope shows that this particular copy was sent to Atty. Sabriaga, who was at the time the Regional Director and could thus act on protests to FDLs/FANs. The envelope is marked with two stamps, one of which reads "REGISTERED MAIL ACCEPTANCE COUNTER SEP 14 22 LAS PIÑAS CENTRAL POST OFFICE, 1740 LAS PIÑAS, PHILIPPINES". Based on the stamp, then, petitioner sent his Protest via registered mail to then-Regional Director Atty. Sabriaga on September 14, 2022.

This lines up with petitioner's claim, during the July 4, 2024 hearing, that he sent the protest via registered mail:

MR. MANGUBAT
Q. Yes, Attorney, we filed a Protest Letter.

[32] Petition for Review, p. 4, *id.* at 69.
[33] Judicial Affidavit of Petitioner Richard Malabanan Mangubat, A29, p. 6, *id.* at 122.

ATTY. BILONGILOT:
Q. How did you send the said Protest Letter to the BIR?

MR. MANGUBAT
Q. We sent it through LBC and gmail.

ATTY. BILONGILOT
Q. You mean registered mail?

MR. MANGUBAT
Q. Registered mail Attorney.[34]

That petitioner sent his Protest through registered mail means that he *filed* said Protest via registered mail. The envelope and its stamps, however, show that while the Protest is dated September 8, 2022, petitioner actually had it mailed to respondent through the Las Piñas Central Post Office on September 14, 2022. Hence, the date of the Protest's filing is September 14, 2022.

During cross-examination, petitioner also mentioned sending the Protest via licensed courier. Indeed, two of the other copies of the Protest in the BIR Records are accompanied by LBC envelopes. A third copy, distinct from the copy marked Exhibit "P-4", was also sent by registered mail. However, the Court takes said exhibit as the definitive copy for Our purposes, as (1) it is the copy offered and marked as evidence; and (2) it is the copy that was sent to respondent representative Atty. Sabriaga. Protests to FLDs/FANs must be sent to the Commissioner of Internal Revenue or his authorized representatives, like then-Regional Director Atty. Sabriaga, following *Revenue Memorandum Circular Nos. 039-13 & 011-14*. This is consistent with *Section 7 of the NIRC*, which allows the Commissioner to delegate duties and powers to "subordinate officials with the rank equivalent to a division chief or higher". Meanwhile, the other-dated copies were sent to RDOrs, Revenue Officers, Group Supervisors, or unidentified recipients:

Copy	Pages in BIR Records	Service Used	Stated Recipient
1	630-634	Not Identified	N/A
2	637-641 (Marked as Exhibit "P-4")	Las Piñas Central Post Office	Atty. Jethro Sabriago (then-Regional Director)
3	642-644 (Only up to page 3)	Not Identified	N/a
4	652-656	Las Piñas Central Post Office	Merlyn DV. Vicente (RDOr of RDO 53A)
5	659-663	LBC	Michael Bryan Figueras, Pauline Lydia Reyes, and Ma Fe Lucas (Revenue Officers

[34] Transcript of Stenographic Notes for the July 4, 2024 Hearing, p. 7.

			and Group Supervisor)
6	664-668	Not Identified	N/A
7	671-675	LBC	Merlyn DV. Vicente (RDOr of RDO 53A)

Exhibit "P-4", being the one that was clearly sent to Atty. Sabriaga, is the only "legitimate" protest in the group, as it is the only one sent to an authorized representative of the Commissioner. The Court shall thus base Our ruling primarily on this copy.

Returning to the issue at hand, recall that petitioner had only until September 9, 2022 within which to file his protest to the FLD/FAN. He filed the Protest only five days later on September 14, 2022. He thus filed his Protest late, allowing the assessment to become final, executory, and demandable, and consequently outside of this Court's jurisdiction.

Indeed, going over petitioner's pleadings, it is telling that he eventually focuses on when the Protest was *dated* while avoiding any talk of when it was *filed*. When asked how he responded to the FLD/FAN in his Judicial Affidavit, for example, petitioner says that he "filed a protest-letter *dated* September 8, 2022 addressed to the respondent"[35] (Italics supplied) but does not mention when he filed or actually mailed such protest-letter. His petition contains the ambiguous clause "petitioner filed his protest *on dated* September 8, 2022"[36] (Italics supplied). However, this was later corrected in petitioner's memorandum to "the petitioner filed his protest dated September 8, 2022," with the removed "on" emphasizing the lack of an identified, explicit filing date from petitioner. Taken as a whole, it seems as if petitioner is trying to foreground the date of the Protest in order to distract from the untimely date of the Protest's filing.

The ruse does not fool this Court. To reiterate, the relevant law and regulations require that, within 30 days from receipt of the FLD/FAN, a protest be *filed*—not written, composed, drafted, revised, or similar. What is controlling here is the date on which petitioner filed the Protest by sending it to then-Regional Director Atty. Sabriaga via registered mail. And since he sent it more than 30 days after his receipt of the FLD/FAN on August 10, 2022, the assessment has become final and executory.

As final and executory, the assessment is now beyond the Court's authority. We can no longer review it as We lack the jurisdiction to do so. And when a Court lacks jurisdiction over the subject matter of a case, it has no power or option to do anything but to dismiss the same. The instant case must thus be dismissed.

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35 Judicial Affidavit of Petitioner Richard Malabanan Mangubat, p. 7, *Rollo* Vol. 1, p. 123.
36 Petition for Review, p. 5, *id.* at p. 10.

ACCORDINGLY, the instant *Petition for Review*, filed on January 5, 2023, is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice