REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

IMAGINET INTERNATIONAL, INC.,
Petitioner,

- versus –

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9777

Members:

CASTAÑEDA, JR., *Chairperson,*
and
BACORRO-VILLENA, *JJ.*

Promulgated:
JUL 1 3 2020 2:00 pm

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RESOLUTION

CASTAÑEDA, JR., *J.:*

For resolution of the Court is petitioner Imaginet International, Inc.'s *Motion for Reconsideration*[1] filed on March 10, 2020. Petitioner's *Motion* seeks reconsideration of the Decision of this Court promulgated on February 21, 2020,[2] (the "Assailed Decision") in which petitioner's Petition for Review was dismissed for lack of jurisdiction. The dispositive portion of the assailed Decision reads:

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[1] Docket, Vol. VII, pp. 4557-4572.
[2] *Id.*, pp. 4540-4556.

"**WHEREFORE**, the present Petition for Review is **DISMISSED** for lack of jurisdiction.

SO ORDERED."

In seeking reconsideration of the Assailed Decision, petitioner argues that: (1) technical rules of procedure should not be a tool to frustrate the promotion of substantial justice;[3] (2) excusing the petitioner from the strict compliance of technical rules of procedure will not prejudice the interest of the government because the court has at its disposal all the documentary evidence establishing the petitioner's true and correct tax liability for taxable year 2009;[4] and (3) the respondent's findings of the petitioner's alleged tax liability for taxable year 2009 as contained in the FAN was bloated, excessive and lacks factual basis.[5]

On the other hand, the CIR in his Comment[6] counters that: (1) this Court is correct in dismissing this instant case for lack of jurisdiction;[7] (2) this Court cannot perform any action on the same except to order its dismissal;[8] and (3) the bare invocation of "the interest of substantial justice" is not a magic wand that will automatically compel this Court to suspend procedural rules.[9]

After careful evaluation of the arguments raised by petitioner vis-à-vis the records of the case, this Court resolves to deny petitioner's *Motion* for lack of merit.

This Court stands by its ruling that it has no jurisdiction to take cognizance of the present Petition for Review because petitioner failed to file its protest to the Final Assessment Notice (FAN) on time. Thus, the said FAN because final, executory and demandable. It did not become a "disputed assessment" within the contemplation of this Court's exclusive appellate jurisdiction under the law.

Contrary to petitioner's assertion, the filing of protest within the period prescribed by law is not a mere technicality which this Court ge

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[3] *Id.*, pp. 4558-4562.
[4] *Id.*, pp. 4562-4563.
[5] *Id.*, pp. 4563-4570.
[6] *Id.*, pp. 4576-4580.
[7] *Id.*, pp. 4576-4577.
[8] *Id.*, pp. 4577-4578.
[9] *Id.*, pp. 4578-4579.

could easily dispense with. The said requirement is both mandatory and jurisdictional.[10] This is a court of special and limited jurisdiction. As such, this Court can only take cognizance of matters which are clearly within its jurisdiction. And when this Court finds that it has no jurisdiction over a particular case, the Court cannot perform any action on such case except to order the dismissal thereof.[11]

All told, petitioner failed to raise any new or substantial matter let alone any compelling reason to warrant the modification much less reversal of this Court's findings.

WHEREFORE, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[10] *Commissioner of Internal Revenue v. Villa*, G.R. No. L-23988, January 2, 1968, 22 SCRA 7; *Commissioner of Internal Revenue v. Western Pacific Corporation*, G.R. No. L-18804, May 27, 1965, 14 SCRA 108, 109.
[11] *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*, G.R. No. 209830, June 17, 2015, 759 SCRA 312.