

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

**THE CAMBRIDGE VILLAGE
CONDOMINIUM
ASSOCIATION, INC.,**

Petitioner,

- versus -

CTA Case No. 10955

Present:

REYES-FAJARDO, *Chairperson,*
and
ANGELES, JJ.

**COMMISSIONER
INTERNAL REVENUE,**

Respondent.

Promulgated:

AUG 25 2026

4:18 p.m.

X ----- X

DECISION

ANGELES, J.:

Before this Court is a *Petition for Review*¹ filed by petitioner Cambridge Village Condominium Association, Inc. on August 12, 2022, seeking the cancellation and nullification of Assessment Notice No. 046-2022-B001-17 dated March 07, 2022, and Warrant of Distraint and/or Levy (WDL) No. RR7B-WDL-2022-07-12-0208 dated July 13, 2022. The assailed issuances pertain to petitioner's alleged deficiency income tax (IT), value-added tax (VAT), expanded withholding tax (EWT), and compromise penalties for taxable year (TY) 2017, in the aggregate amount of ₱24,506,721.23, inclusive of interest.²

THE PARTIES

Petitioner is a **condominium corporation** duly organized and existing under Philippine laws, pursuant to Republic Act (RA) No. 4726, or otherwise known as the "Condominium Act," with principal office at Blk. 19, Kabisig, Eastbank Road, Floodway, San Andres, Cainta, Rizal.³ Petitioner is represented by its **property manager**,

¹ Docket – Vol. I, p. 6.

² *Id.* at 15.

³ Docket – Vol. II, *Joint Stipulation of Facts and Issues (JSFI)*, p. 788, par. 1; *Emphasis supplied.*

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Juanito Angeles (Mr. Angeles), who was duly authorized to file and institute the *Petition for Review* through a Secretary's Certificate dated August 11, 2022,⁴ issued by the petitioner's corporate secretary.

Respondent Commissioner of Internal Revenue (CIR) is the head of the Bureau of Internal Revenue (BIR), and is vested, under the National Internal Revenue Code (NIRC) of 1997, as amended, with the authority to perform the duties of the office, including the power to decide, cancel, and abate tax liabilities. Respondent holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.⁵

FACTS OF THE CASE

Petitioner is a condominium corporation which engaged Empire East Land Holdings, Inc. (Empire East) to run its day-to-day affairs, as contemplated under its Master Deed with Declaration of Restrictions (Master Deed).⁶

On August 15, 2018, petitioner, through its accounting officer Leonardo Villar (Villar),⁷ received a Letter of Authority (LOA) dated August 08, 2018⁸ from respondent. The LOA authorized Revenue Officer (RO) Nathaniel Sayson and Group Supervisor (GS) Mary Arlene Kaamino of Revenue District No. 046 to examine petitioner's books of accounts and other accounting records for internal revenue taxes for TY 2017. On the same day, petitioner also received the corresponding Checklist of Requirements⁹ for the audit.

On August 31, 2018, respondent issued a First Notice,¹⁰ demanding petitioner to present its accounting books and records.

On July 13, 2022, petitioner, through its property manager Mr. Angeles, received a WDL¹¹ with reference to a particular Assessment Notice No. 046-2022-B001-17.

On July 20, 2022, petitioner, through its property accountant Sharon Relos (Ms. Relos) sent a letter¹² to the BIR Revenue Region 7B's (BIR Region 7B) Arrears Management Section Chief, requesting for the documents and/or assessments pertaining to the WDL. On July 21,

⁴ Docket – Vol. I, Annex “A,” p. 142; (*Emphasis supplied*).

⁵ Docket – Vol. II, JSFI, p. 789, pars. 3 to 4.

⁶ Docket – Vol. II, Exhibit “P-3,” p. 682.

⁷ Docket – Vol. II, Exhibit “P-6,” p. 582.

⁸ Docket – Vol. II, Exhibit “P-4,” p. 580.

⁹ Docket – Vol. II, Exhibit “R-3,” p. 817.

¹⁰ Docket – Vol. II, JSFI, p. 789, par. 8.

¹¹ Docket – Vol. I, Exhibit “P-7,” p. 29.

¹² Docket – Vol. II, Exhibit “P-11,” p. 585.

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2022, petitioner again, through Ms. Relos, sent a letter¹³ to the Records Management Division Chief of BIR National Office (BIR Main), Ms. Perpetua M. Aglibut (Ms. Aglibut), requesting for the documents and/or assessments pertaining to the WDL.

On July 22, 2022, petitioner received a response¹⁴ from Ms. Aglibut, stating that the BIR Main's Records Division does not have a copy of the requested documents and instead advised petitioner to address the letter to BIR Region 7B Regional Director, thus:

July 21, 2022

MS. SHARON RELOS
Property Accountant
Cambridge Village Association, Inc.
Blk 19 Kabisig Rd., San Andres Floodway,
Cainta Rizal

Dear Ms. Relos,

This refers to your letter dated July 21, 2022 requesting for a copy of document and/or assessment regarding the Assessment No. 046-2022-BO01-17.

Please be advised that as far as the Records Management Division is concerned, we do not have any copy of the abovementioned request. However, kindly address your letter to the concerned office which has jurisdiction over the same for appropriate action:

EDGAR B. TOLENTINO Regional Director, RR No. 7B East NCR 24 th and 25 th floor The Podium West Tower, ADB Avenue, Ortigas Center, Mandaluyong City Tel Nos. 8640-3141 local 2501/02 and 2401 to 06
--

For your information and guidance.

Very truly yours,

[signed]

MA. PERPETUA M. AGLIBUT
Chief, Records Management Division¹⁵

On July 29, 2022, petitioner's Board of Directors held a meeting and resolved¹⁶ to authorize Mr. Angeles to request and receive a certified true copy of Assessment Notice No. 046-2022-BO01-17 on behalf of petitioner.

¹³ Docket – Vol. I, Exhibit "P-12," p. 586.

¹⁴ Docket – Vol. II, Exhibit "P-8," p. 583.

¹⁵ Docket – Vol. II, Exhibit "P-8," p. 583.

¹⁶ Docket – Vol. II, Exhibit "P-9," p. 584.

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On August 03, 2022, petitioner, through Mr. Angeles, issued a letter¹⁷ addressed to Regional Director Edgar Tolentino (RD Tolentino), requesting again for the documents and/or assessments pertaining to the WDL issued against petitioner.

PROCEEDINGS BEFORE THE COURT

Receiving no response from BIR, on August 12, 2022, petitioner instituted the present case by filing a *Petition for Review*¹⁸ before the Court of Tax Appeals (CTA or Court), attaching the original copy of the WDL¹⁹ to its *Petition*. Petitioner alleges that the assessments and WDL are void for non-compliance with the requirements of due process. Specifically, respondent failed to serve petitioner the requisite Notice of Informal Conference (NIC), Preliminary Assessment Notice (PAN), Final Assessment Notices (FANs), and Final Letter of Demand (FLD), as required by Section 228 of the NIRC of 1997, as amended, and Revenue Regulation (RR) No. 12-99, as amended by RR No. 18-2013.

On August 22, 2022, petitioner filed a *Motion to Suspend Collection and Exemption from the Bond*,²⁰ praying that the enforcement of the WDL dated July 13, 2022 be suspended and enjoined. On September 09, 2022, petitioner filed a *Manifestation with Motion to Resolve*,²¹ praying that the *Motion to Suspend* be immediately and urgently resolved.

In a Resolution dated November 22, 2022,²² the Court set the hearing for the *Motion to Suspend* on November 29, 2022, and ordered the issuance of summons.²³

On January 23, 2023, respondent filed his *Answer with Entry of Appearance*.²⁴ Respondent interposed that contrary to petitioner's claims, the NIC, PAN, FANs, and FLD were duly served to petitioner personally through an authorized representative in its regular place of business.²⁵

¹⁷ Docket – Vol. II, Exhibit “P-13,” p. 587.

¹⁸ Docket – Vol. I, p. 6.

¹⁹ Docket – Vol. I, Exhibit “P-7,” p. 29.

²⁰ Docket – Vol. I, p. 108.

²¹ Docket – Vol. I, p. 227.

²² Docket – Vol. I, p. 276.

²³ Docket – Vol. I, p. 278.

²⁴ Docket – Vol. II, p. 522.

²⁵ Docket – Vol. II, *Answer*, p. 526, par. 14.

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On February 03, 2023, petitioner filed a *Formal Offer of Evidence*²⁶ for Petitioner's *Motion to Suspend Collection*, to which respondent filed a *Comment/Opposition*²⁷ on February 13, 2023.

In a Resolution dated May 26, 2023,²⁸ the Court resolved to admit all exhibits in petitioner's *Formal Offer of Evidence*²⁹ for the *Motion to Suspend Collection*, except Exhibit "P-3." However, in the same Resolution, the Court denied³⁰ petitioner's *Motion to Suspend Collection*, to which petitioner filed a *Motion for Reconsideration*³¹ on July 04, 2023.

After the case was transferred to the Court's Third Division, pursuant to Administrative Circular No. 01-2023 (Reorganizing the Divisions of the Court), dated May 23, 2023,³² the case was set for pre-trial.³³

On September 06, 2023, the parties filed their *Joint Stipulation of Facts and Issues*.³⁴ On September 14, 2023, the Pre-Trial Conference was held, and on December 27, 2023, the Pre-Trial Order³⁵ was issued.

Trial for the main case ensued.

Meanwhile, in an Amended Resolution dated January 22, 2025,³⁶ the Court granted petitioner's *Motion for Reconsideration* to its Resolution dated May 26, 2023,³⁷ which denied petitioner's *Motion to Suspend*. After a second look, the Court found that there were valid grounds to lift the assailed WDL. Thus, the Court enjoined respondent from proceeding with the collection of petitioner's alleged deficiency taxes.³⁸

On January 30, 2024,³⁹ petitioner presented its two witnesses: (1) Mr. Angeles, and (2) Ms. Relos.

²⁶ Docket – Vol. II, p. 533.

²⁷ Docket – Vol. II, p. 603.

²⁸ Docket – Vol. II, p. 721.

²⁹ Docket – Vol. II, p. 533.

³⁰ Docket – Vol. II, p. 724.

³¹ Docket – Vol. II, p. 734.

³² Docket – Vol. II, *Resolution* dated June 02, 2023, p. 733.

³³ Docket – Vol. II, p. 768.

³⁴ Docket – Vol. II, p. 788.

³⁵ Docket – Vol. II, p. 912.

³⁶ Docket – Vol. III, p. 1072.

³⁷ Docket – Vol. II, p. 734.

³⁸ Docket – Vol. III, p. 1077.

³⁹ Docket – Vol. II, p. 925.

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Mr. Angeles testified by way of judicial affidavit⁴⁰ that he is as an employee of Empire East, who was assigned to serve as petitioner's property manager, pursuant to a management agreement with Empire East and petitioner. Since April 01, 2019, Mr. Angeles was responsible over petitioner's day to day operations, including safekeeping of its corporate and financial records.

Ms. Relos testified by way of judicial affidavit⁴¹ that she is petitioner's property accountant since September 28, 2020, responsible for petitioner's accounting transactions, financial statements, and remittance of taxes. She testified that despite the pendency of the *Petition for Review*, respondent continued to enforce the WDL. Respondent issued Warrants of Garnishment (WOGs) against petitioner's bank accounts, specifically, Banco de Oro, UnionBank, and Metrobank, for the amount of ₱24,506,721.23.

Thereafter, petitioner formally offered its evidence⁴² on February 12, 2024. The Court admitted⁴³ all of petitioner's exhibits except Exhibit "P-14," for petitioner's failure to present the original thereof.

On May 14, 2024,⁴⁴ respondent presented its witnesses: (1) RO Nathaniel Sayson (RO Sayson); (2) RO Princess Eve Palabrica (RO Palabrica); and (3) RO Ernie Dimzon (RO Dimzon).

RO Sayson testified by way of judicial affidavit⁴⁵ that he was the RO tasked to audit petitioner's books of accounts for TY 2017 pursuant to the LOA dated August 08, 2018,⁴⁶ and issued the corresponding Checklist of Requirements⁴⁷ the same day. Due to petitioner's non-compliance in providing its accounting records for examination, a First Notice⁴⁸ was issued.

RO Sayson testified that he personally served the **NIC**⁴⁹ to petitioner at its registered business address on September 02, 2020, and that **it was received by one Maverick A. Datuin (Mr. Datuin)**,⁵⁰ whom he identified as petitioner's authorized representative. He thereafter prepared the Audit Report⁵¹ on

⁴⁰ Docket – Vol. I, Exhibit "P-17," p. 336; Docket – Vol. II, p. 940.

⁴¹ Docket – Vol. I, Exhibit "P-20," p. 409; Docket – Vol. II, p. 932.

⁴² Docket – Vol. II, p. 978.

⁴³ Docket – Vol. III, p. 1026.

⁴⁴ Docket – Vol. III, p. 1020.

⁴⁵ Docket – Vol. II, p. 808.

⁴⁶ Docket – Vol. II, Exhibit "R-2," p. 816.

⁴⁷ Docket – Vol. II, Exhibit "R-3," p. 817.

⁴⁸ Docket – Vol. II, Exhibit "R-4," p. 818.

⁴⁹ Docket – Vol. II, Exhibit "R-5," p. 819.

⁵⁰ Docket – Vol. II, Exhibit "R-5-A," p. 819.

⁵¹ Docket – Vol. II, Exhibit "R-6," pp. 820 to 824.

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petitioner's deficiency IT, VAT, EWT, and compromise penalty for TY 2017.

RO Palabrica testified by way of judicial affidavit⁵² that she was the RO tasked to serve the PAN⁵³ with Details of Discrepancies, issued on February 07, 2022, pursuant to Memorandum of Assignment No. 046-06-21-S-0112⁵⁴ dated June 30, 2021.

She testified that she personally served the **PAN** at petitioner's registered business address on the same date it was issued, February 07, 2022, and that **it was received by Jennifer Dela Cruz (Ms. Dela Cruz)**,⁵⁵ whom she identified as petitioner's authorized representative, with the notations for printed name, signature, designation, and date on each page of the PAN filled out by Ms. Dela Cruz herself. RO Palabrica executed a corresponding Affidavit of Service⁵⁶ of the PAN on February 08, 2022, attaching Ms. Dela Cruz's company identification card.⁵⁷

She further testified that the **FANs**⁵⁸ and **FLD**⁵⁹ for IT, VAT, EWT, and compromise penalty, issued on March 07, 2022, were likewise personally served by her at petitioner's registered address, again **received by Ms. Dela Cruz**⁶⁰ on March 15, 2022, with the same notations on each page again filled out by Ms. Dela Cruz. RO Palabrica executed a corresponding Affidavit of Service⁶¹ of the FLD on March 16, 2022, again attaching Ms. Dela Cruz's company identification card.⁶²

RO Dimzon testified by way of judicial affidavit⁶³ that he was assigned to conduct the collection of petitioner's deficiency taxes pursuant to Memorandum of Assignment No. RR7B-07-2022-806.⁶⁴ He testified that the WDL⁶⁵ was personally served on petitioner at its registered business address on July 13, 2022, and was received by petitioner's property manager, Mr. Angeles. He thereafter prepared WOGs⁶⁶ addressed to 19 banks, including Banco de Oro, UnionBank, Metrobank, Citibank Philippines, Philippine National Bank, Bank of

⁵² Docket – Vol. II, Exhibit “R-18,” p. 828.

⁵³ Docket – Vol. II, Exhibit “R-8,” p. 834.

⁵⁴ Docket – Vol. II, Exhibit “R-7,” p. 833.

⁵⁵ Docket – Vol. II, Exhibit “R-9” to “R-9-E,” pp. 834 to 839.

⁵⁶ Docket – Vol. II, Exhibit “R-10,” p. 840.

⁵⁷ Docket – Vol. II, Exhibit “R-10-A,” p. 841.

⁵⁸ Docket – Vol. II, Exhibits “R-11-A” to R-11-D,” pp. 849 to 852.

⁵⁹ Docket – Vol. II, Exhibit “R-11,” p. 842.

⁶⁰ Docket – Vol. II, Exhibit “R-12” to “R-12-1,” p. 842 to 852.

⁶¹ Docket – Vol. II, Exhibit “R-13,” p. 853.

⁶² Docket – Vol. II, Exhibit “R-13-A,” p. 854.

⁶³ Docket – Vol. II, Exhibit “R-19,” p. 857.

⁶⁴ Docket – Vol. II, Exhibit “R-14,” p. 861.

⁶⁵ Docket – Vol. II, Exhibit “R-15,” p. 862.

⁶⁶ Docket – Vol. II, Exhibits “R-16” to “R-16-R,” pp. 863 to 881.

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the Philippine Islands, which were signed by the Chief of the Collection Division, BIR Region 7B, and served through personal service.

Thereafter, respondent filed its *Formal Offer of Evidence*⁶⁷ on May 28, 2024. The Court admitted all exhibits, except Exhibit “R-10-A,” and “R-13-A,”⁶⁸ for respondent’s failure to present originals thereof, which were the company identification card of Ms. Dela Cruz.

In view of the filing of petitioner’s *Memorandum*⁶⁹ on July 08, 2025 and the Records Verification Report⁷⁰ of the Records Division dated July 18, 2025 that no memorandum has been filed by respondent, the case was submitted for decision on August 26, 2025.⁷¹

ISSUES BEFORE THE COURT

The parties submitted the following issues for this Court’s resolution:

1. Whether Assessment Notice No. 046-2022-B001-17, allegedly received by petitioner, is null and void, for being arbitrary and devoid of procedural process; and
2. Whether the Warrant of Dstraint and/or Levy No. RR7B-WDL-2022-07-12-0208 issued by respondent is null and void, for being devoid of procedural process.⁷²

ARGUMENTS OF THE PARTIES

Petitioner’s arguments

Petitioner maintains that it never received the alleged NIC, PAN, FANs, and FLD, for their alleged service by respondent were fatally defective. The assessment notices were received not by petitioner nor by any of its authorized officers or representatives, but by Ms. Dela Cruz, an employee of an entirely different corporation, Empire East, and Mr. Datuin.⁷³

Petitioner contends that the ROs who served the notices, RO Sayson and RO Palabrica, failed to ascertain the receivers’ (Ms. Dela

⁶⁷ Docket – Vol. III, p. 1029.

⁶⁸ Docket – Vol. III, p. 1083.

⁶⁹ Docket – Vol. III, p. 1086.

⁷⁰ Docket – Vol. III, p. 1149.

⁷¹ Docket – Vol. III, p. 1150.

⁷² Docket – Vol. II, JSFI, p. 791.

⁷³ Docket – Vol. III, *Memorandum*, pp. pp. 1102 to 1103, pars. 26 to 29.

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Cruz and Mr. Datuin's) authority to receive the same on petitioner's behalf.

For petitioner, this failure to verify authority runs afoul of the modes of service prescribed under RR No. 12-99, as amended by RR No. 18-2013, under which substituted service may only be made upon a clerk or person having charge of the taxpayer's registered or known address, not upon an employee of a stranger to the proceedings.

Petitioner asserts that, as a consequence of this invalid service, it was never afforded the opportunity to know the factual and legal bases of the assessments, to protest the same, or otherwise to participate in the administrative process, *i.e.*, petitioner claims it was denied of its right to due process under Section 228 of the NIRC of 1997, as amended.

Petitioner therefore maintains that the assessments never attained finality by reason of an unperfected protest, and that the WDL issued to enforce collection thereof is void for want of a valid assessment to begin with.⁷⁴

Respondent's arguments

Respondent counters that the assessment notices were validly served upon petitioner through Ms. Dela Cruz and Mr. Datuin, and that petitioner may not now be heard to question the propriety of such service. Respondent maintains that, precisely because service was valid, petitioner's failure to file an administrative protest within the reglementary period rendered the assessment final, executory, and demandable.

Respondent argues that, in the absence of a timely protest, there is no disputed assessment within the meaning of Section 228 of the NIRC of 1997, as amended, and Section 7(a)(1) of RA No. 1125, as amended, and consequently, no appealable decision over which the Court may exercise jurisdiction. On this basis, respondent prays for the dismissal of the *Petition for Review* for lack of jurisdiction.

RULING OF THE COURT

The *Petition for Review* is meritorious.

⁷⁴ Docket – Vol. III, *Memorandum*, p. 1103.

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The Court has jurisdiction over the Petition for Review, which was timely filed

Respondent's jurisdictional argument (that petitioner's failure to file an administrative protest deprived the Court of jurisdiction) cannot be sustained, for it presupposes precisely what is in dispute: the validity of the WDL that respondent issued to enforce assessments petitioner claims it never received. If, as petitioner contends, the underlying assessments were never validly served, then no protest period ever began to run, and the WDL, not any unfiled protest, becomes the object that defines the jurisdiction and timeliness of petitioner's recourse to this Court.

Jurisdiction over a *Petition for Review* under Section 7(a)(1) of RA No. 1125, as amended by RA No. 9282, attaches upon "**[d]ecisions of the [CIR] 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 or other laws administered by the Bureau of Internal Revenue.**"

In *Commissioner of Internal Revenue vs. Court of Tax Appeals Second Division and QL Development, Inc.*,⁷⁵ the Supreme Court has held that it is apparent under the law that the exclusive appellate jurisdiction of the CTA is not limited to cases involving decisions of the CIR or matters relating to assessments or refunds; rather, the law intends that the CTA have exclusive jurisdiction to resolve **all tax problems**.

Consequently, in *CIR v. Hambrecht & Quist Philippines, Inc.*,⁷⁶ the issue of whether the BIR had the right to enforce **collection of taxes** was considered as falling under the "other matters" arising under the NIRC of 1997, as amended, or other laws administered by the BIR over which this Court has exclusive appellate jurisdiction.

The CTA's power to review collection measures was bolstered in *Commissioner of Internal Revenue v. Pacific Hub Corp.*⁷⁷ when the Supreme Court categorically held that cases seeking cancelling and withdrawal of WDLs are within the CTA's jurisdiction:

Indeed, a plain reading of the provision yields the inevitable conclusion that the **CTA has the power to review not only**

⁷⁵ G.R. No. 258947, March 29, 2022 [Per J. Caguioa, First Division].

⁷⁶ G.R. No. 169225, November 17, 2010 [Per J. Leonardo De Castro, First Division].

⁷⁷ G.R. No. 252944, November 27, 2024 [Per J. Dimaampao, Third Division].

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matters arising or incidental to tax assessments or refunds, but also to *any* case arising from the application of the provisions of the Tax Code or other tax laws that are administered by the BIR. In fact, the Court has affirmed the CTA's "**other matters**" **jurisdiction over cases involving:** (a) the determination of whether the right of the CIR to collect the validly assessed tax has prescribed; (b) **cases seeking the cancellation and withdrawal of a warrant of distraint and/or levy**; (c) cases seeking a determination of the validity of waivers of the statute of limitations as well as the proper availment of tax amnesty; and (d) cases on the proper exercise of the CIR's power to compromise delinquent accounts and to grant an informer's reward. (*Emphasis, italics, and underscoring supplied*)

Thus, where a taxpayer denies having received the assessment notices necessary to file an administrative protest, receipt of the subsequent collection measure itself, such as a WDL or a notice to the taxpayer that a WOG has been served on its bank account/s, may properly be treated as the appealable document, absent any other document shown to have actually and validly apprised the taxpayer of a final determination of its tax liability.

Section 11 of RA No. 1125, as amended by RA No. 9282, provides that any party adversely affected by a decision, ruling, or inaction of the CIR may file an appeal with the CTA within 30 days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.

In this case, petitioner received the WDL on **July 13, 2022**, and filed the present *Petition for Review* on **August 12, 2022**, squarely within 30 days from petitioner's receipt of the WDL or from its alleged first knowledge of the subject assessments.

Therefore, the *Petition for Review* was timely filed, and the Court has jurisdiction to inquire into the validity of the WDL. Since petitioner assails the WDL precisely on the ground that it was issued to enforce assessments that were never validly served upon it, the Court's jurisdiction to pass upon the WDL necessarily carries with it the authority to determine whether the underlying assessment notices complied with the due process requirements of service.

Accordingly, the Court now turns to petitioner's central contention: whether the NIC, PAN, FANs, and FLD were never validly served upon it or upon any person duly authorized to receive the same on its behalf.

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The assessment notices were not validly served upon petitioner or any of its authorized representatives

Section 228 of the NIRC of 1997, as amended, requires that a taxpayer be notified in writing of the findings of the CIR or his duly authorized representative; otherwise, the assessment is void.

This requirement of actual notice is not satisfied by the mere issuance of a NIC, PAN, FLD, or FAN; rather, the taxpayer **must actually receive** the same, whether personally or through a duly authorized representative, as prescribed by RR No. 12-99, as amended by RR No. 18-2013, and jurisprudence.

RR No. 18-13, amending Section 3 of RR No. 12-99, prescribes the modes by which assessment notices must be served, thus:

3.1.6 Modes of Service.— The notice (PAN/FLD/FAN/FDDA) to the taxpayer herein required may be served by the Commissioner or his duly authorized representative through the following modes:

(i) The notice shall be served through personal service by delivering personally a copy thereof to the party at his registered or known address or wherever he may be found. A *known address* shall mean a place other than the registered address where business activities of the party are conducted or his place of residence.

In case personal service is not practicable, the notice shall be served by substituted service or by mail.

(ii) Substituted service can be resorted to when the party is not present at the registered or known address under the following circumstances:

The notice may be left at the party's registered address, **with his clerk or with a person having charge thereof.**

If the known address is a place where business activities of the party are conducted, the notice may be left **with his clerk or with a person having charge thereof.** (*Emphasis supplied*)

Where substituted service is resorted to and the notice is received by someone other than the taxpayer, the regulation is explicit that receipt must be by the taxpayer's "clerk" or "a person having charge" of its registered or known address.

It is well-settled in jurisprudence that by "a person having charge," the law contemplates someone who bears an established

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relationship to the taxpayer sufficient to justify imputing receipt to the taxpayer itself.⁷⁸ This principle finds its clearest articulation in the specific context of tax assessments in *Mannasoft Technology Corp. v. Commissioner of Internal Revenue (Mannasoft)*,⁷⁹ where the Supreme Court struck down a NIC and PAN served upon the taxpayer's "Client Service Assistant," and a FAN served upon a reliever security guard who was not even the taxpayer's employee. The Supreme Court held:

The wisdom for such a requirement is readily apparent — **unless the recipient possesses a certain degree of authority or discretion, they would be unable to grasp the gravity of the service of an assessment notice and the potential financial impact it would have to the taxpayer** they purport to serve and represent. **This is especially true for juridical entity taxpayers who can only act through its officers and employees**, and who would otherwise be prejudiced by such recipient's simple ignorance. (*Emphases and underscoring supplied*)

Notably in *Mannasoft*, the Supreme Court applied this standard even to the NIC and PAN (whose governing provisions was still RR No. 12-99, unamended), holding that, in keeping with the spirit of the law, the same standard should apply across all stages of the assessment process: NIC, PAN, FAN, and FLD.

By RR No. 18-13, the law codified the very standard of authority the Supreme Court found implicit in RR No. 12-99. RR No. 18-13 explicitly limits substituted service to a taxpayer's "clerk" or "person having charge of its address."

Thus, receipt by someone who lack any such standing does not satisfy the modes of service prescribed by RR No. 18-13, since such a person cannot be expected to grasp the significance of the document placed in his or her hands or to ensure that it reaches those who can act on it.

The burden of proving that a recipient meets this standard, that the recipient is a "clerk" or "person having charge" of the taxpayer's premises with the requisite authority and understanding, falls on the respondent, not on the taxpayer, once the taxpayer denies valid receipt.⁸⁰

⁷⁸ *Manotoc v. Court of Appeals*, G.R. No. 130974, August 16, 2006 [Per J. Velasco, Jr., Third Division].

⁷⁹ G.R. No. 244202, July 10, 2023 [Per J. Dimaampao, Third Division].

⁸⁰ *Barcelon, Roxas Securities, Inc. v. Commissioner of Internal Revenue*, G.R. No. 157064, August 07, 2006 [Per J. Chico Nazario, First Division].

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In this case, respondent asserts that the NIC, PAN, FANs, and FLD were duly served to petitioner personally in its regular place of business. The evidence, however, shows that the PAN, FLD, and FANs were in fact received by Ms. Dela Cruz, whose company identification reflected that she was an employee not of petitioner, but of Empire East. The NIC, for its part, was received by Mr. Datuin, whose position and connection to petitioner, as will be shown later, respondent's own witness could not establish.

On cross examination, RO Palabrica admitted the following:

Q: Did you apprise Jennifer Dela Cruz of the contents of the said Preliminary Assessment Notice (PAN) and its gravity?

A: I cannot recall, attorney.

x x x

Q: Did you apprise her of the contents and gravity of the Formal Letter of Demand (FLD)?

A: Again, I cannot recall.

Q: During both service, you've seen her Company I.D. You even attached copies of her I.D. to your affidavit of service, correct?

A: Yes, attorney.

Q: Upon seeing her Company I.D., did you not notice that Jennifer Dela Cruz was not actually an employee of the petitioner, but of Empire East?

A: I was aware that Cambridge Village is under the management of Empire East.

Q: So, before going to the petitioner to serve the Preliminary Assessment Notice (PAN) and the Formal Letter of Demand, did you check the general information sheet of the corporation during that year to check who are the authorized representatives of the corporation?

A: Unfortunately, I did not have a copy of the general information sheet.⁸¹

As gleaned from the foregoing, RO Palabrica could not recall apprising Dela Cruz of the significance of either notice, and admittedly proceeded to accept Dela Cruz's receipt without consulting the corporation's General Information Sheet or any other document, such

⁸¹ Transcript of Stenographic Notes (TSN) during the hearing held on May 14, 2024, Revenue Officer Princess Eve Palabrica, pp. 9 to 11.

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as a Secretary's Certificate or Board Resolution, that could have shown who was, in fact, authorized to receive service on petitioner's behalf.

Nor can this omission be explained away as an isolated lapse. When the Court itself inquired into RO Palabrica's usual protocol, she confirmed that verifying the recipient's connection to the specific taxpayer under audit is standard practice. RO Palabrica conceded she failed to do the same:

JUSTICE MANAHAN: Okay, but a part of your usual process when you serve these types of notices or documents from the BIR, what are the basic protocols that you observe or that you try to, when you ask for the authorization or of the person receiving your documents? What do you usually demand as a proof of the authority of the person receiving?

RO PALABRICA: Their Company I.D., Your Honor.

JUSTICE MANAHAN: And when you see the Company I.D., what do you check as far as the Company I.D. is concerned? Do you check whether that is the taxpayer involved in the case that you are serving it or you just ignore it?

RO PALABRICA: I check, Your Honor.

JUSTICE MANAHAN: Okay, but in this particular case, you did not notice that Empire something is totally different from Cambridge Village Association which is the subject of the investigation? You cannot recall?

RO PALABRICA: I cannot recall.⁸²

By RO Palabrica's own account, then, her standard practice was to verify that the person receiving the notice bore some authority from the taxpayer to receive the same, but she failed to observe the same in this instance.

A comparable, and in some respects more fundamental, failure attended RO Sayson's service of the NIC upon petitioner. RO Sayson's cross-examination provides:

⁸² *Id.* at 13.

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Q: Moving forward, Mr. Witness. You also mentioned that you served the Notice of Informal Conference to petitioner and it was received by one Maverick A. Datuin. Is that correct?

A: Yes.

Q: During the service, did you inquire about his position?

A: Ah, I believe so.

Q: Did you request for his I.D.?

A: I do not recall.

Q: How were you able to ascertain that Mr. Maverick Datuin was an authorized representative to receive the Notice of Informal Conference?

A: I was asked to go to the office, and he was the one who approached me, so I assumed he is an employee of the office.⁸³

RO Sayson's testimony reveals that his basis for treating Mr. Datuin as petitioner's authorized representative was nothing more than an assumption drawn from Mr. Datuin's physical presence at the office and the fact that Mr. Datuin approached him, not from any inquiry into Mr. Datuin's position, not from a request for identification, and not from any other verification of his authority to receive service on petitioner's behalf.

Unlike RO Palabrica, who at least examined Dela Cruz's company identification (and then disregarded what it revealed), RO Sayson made no inquiry of any kind. He could not recall whether he asked Mr. Datuin for identification.

Thus, respondent presented no evidence that Ms. Dela Cruz nor Mr. Datuin held any position at, authority to act on behalf of, or even informal connection with petitioner that would have entitled them to receive assessment notices for petitioner. In fact, nothing in this record suggests that Ms. Dela Cruz or Mr. Datuin possessed any authority over petitioner's affairs, let alone the kind of managerial standing that would allow them to grasp the significance of the NIC, PAN, FANs, and FLD, or to ensure the notices reached petitioner's officers in time to act.

To be clear, where Ms. Dela Cruz's receipt is problematic because respondent had reason to know she lacked authority and proceeded regardless, Mr. Datuin's receipt is problematic for the more elementary

⁸³ TSN during the hearing held on May 14, 2024, Revenue Officer Nathaniel Sayson, p. 6.

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reason that respondent never troubled to find out who he was in the first place. Either failure, standing alone, would fall short of the standard set in *Mannasoft*, that a recipient must possess “a certain degree of authority or discretion” to grasp the significance of the notice served. Taken together, they confirm that none of the four notices at issue was ever validly served upon petitioner or anyone shown to be authorized to receive them on its behalf.

Respondent may point to Empire East’s status as petitioner’s developer to suggest that Ms. Dela Cruz or Mr. Datuin’s receipt should nonetheless bind petitioner, considering petitioner’s designated property manager Mr. Angeles, also represented himself as an employee of Empire East.⁸⁴ However, this does not follow.

Under RA No. 4726,⁸⁵ otherwise known as “The Condominium Act,” the condominium corporation is a distinct juridical entity organized specifically to hold title to the project’s common areas, with unit owners becoming members by operation of law upon acquisition of their units:

SECTION 2. A condominium is an interest in real property consisting of separate interest in a unit in a residential, industrial or commercial building and an undivided interest in common, directly or indirectly, in the land on which it is located and in other common areas of the building. A condominium may include, in addition, a separate interest in other portions of such real property. Title to the common areas, including the land, or the appurtenant interests in such areas, may be held by a corporation specially formed for the purpose (hereinafter known as the “condominium corporation”) in which the holders of separate interest shall automatically be members or shareholders, to the exclusion of others, in proportion to the appurtenant interest of their respective units in the common areas.

The real right in condominium may be ownership or any other interest in real property recognized by law, on property in the Civil Code and other pertinent laws. (*Emphasis supplied*)

⁸⁴ TSN during the hearing held on January 30, 2025, Juanito N. Angeles, pp. 6 to 7:

Q: Mr. Witness, in your answer to Question No. 6, you stated that Empire East was your employer who assigned to you to The Cambridge Village (TCV) the petitioner, correct?

A: Correct.

Q: How many employees by the Empire East are working at The Cambridge Village now?

A: Eight (8), ma’am.

Q: Eight (8) employees. Mr. Witness, are all the employees by the Empire East assigned to The Cambridge Village bearing identification cards?

A: Yes, ma’am.

Q: So, the identification cards of the said employees, including you are named or have the bearing of Empire East?

A: Yes, ma’am.

⁸⁵ *The Condominium Act*, Republic Act No. 4726, June 18, 1966.

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Thus, the condominium corporation (which is petitioner, in this case), is a corporate structure whose purpose is wholly independent of the developer's role (which is Empire East, in this case) in constructing and marketing the project.

The case of *Lim v. Moldex Land, Inc.*,⁸⁶ confirms that even where a developer retains a formal, documented relationship with the condominium corporation, such as membership by virtue of unsold units, the developer may act within the corporation only through individuals specifically and formally authorized for that purpose, evidenced by a written instrument such as a Board Resolution or a Secretary's Certificate. The Court was explicit in the underlying principle: "*A corporation can act only through natural persons duly authorized for the purpose or by a specific act of its board of directors.*"

The relationship of Empire East and petitioner is disclosed in petitioner's Master Deed:⁸⁷ petitioner, as the condominium corporation, delegates the administration and management of the project to a property manager entity nominated by Empire East.

Section 10. THE MANAGEMENT BODY. (a) The Condominium Corporation shall constitute the management body of the Project once the same is formally turned over to the Condominium Corporation by the DEVELOPER. Its power shall be such as may be provided by the Condominium Act, the Master Deed, this Declaration of Restrictions, its Articles of Incorporation and By-Laws, and such applicable provisions of the Corporation Code as are not inconsistent with the Condominium Act. Any such powers may be exercised by or delegated to, such officers or other persons, and in such manner, as the By-Laws may provide. The Condominium Corporation may hire managerial, legal, auditing, accounting, and other professional and technical services in the manner provided in its By-Laws. The Condominium Corporation shall not have the power to conduct an active business for the profit of its members or any of them. For a period of ten (10) years from and after the formal turnover of the Project by the DEVELOPER to the Condominium Corporation, the administration and management of the Project shall be assigned or delegated by the Condominium Corporation to a property management entity to be nominated by the DEVELOPER.⁸⁸ (*Emphases omitted*)

It was through this mechanism, and Empire East's consequent deployment of him that Mr. Angeles came to hold the position of property manager, with defined duties over petitioner's corporate and

⁸⁶ G.R. No. 206038, January 25, 2017 [Per J. Mendoza, Second Division].

⁸⁷ Docket – Vol. II, Exhibit "P-3," p. 682.

⁸⁸ *Id.* at 687.

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financial records. However, it is worth stressing that the juridical personality of Empire East and petitioner remain separate and distinct.

This is shown by the fact that Mr. Angeles's every material act on petitioner's behalf, was independently grounded in specific Board authorizations: a Secretary's Certificate dated July 29, 2022⁸⁹ authorizing him to secure a copy of the assessment, a further Secretary's Certificate dated August 11, 2022⁹⁰ authorizing him to file the present *Petition for Review*.

Ms. Dela Cruz's receipt of the PAN, FLD, and FANs nor Mr. Datuin's receipt of the NIC find no comparable basis anywhere in this framework. They were not petitioner's property manager, nor shown to occupy any position within the arrangement governing Empire East's management role, nor the subject of any Board Resolution, Secretary's Certificate, or similar instrument of the kind that attended every act Mr. Angeles took on petitioner's behalf.

In sum, petitioner denied receipt of respondent's assessment notices, whereas respondent insists its valid service. It is well-settled that he who asserts, not he who denies, must prove, since by the nature of things, he who denies a fact cannot produce any proof of it.⁹¹ Respondent, bearing the burden of proving valid service once petitioner denied receipt through an authorized representative, failed to discharge that burden. Ms. Dela Cruz nor Mr. Datuin were neither petitioner's clerk or a person having charge thereof who could be validly served of the BIR notices.

Accordingly, the NIC, PAN, FANs, and FLD were never validly served upon petitioner, and petitioner was consequently deprived of the opportunity to be informed of, and to intelligently contest, the assessment against it. Thus, the assessments issued by respondent against petitioner are **void** for violating petitioner's right to due process pursuant to Section 228 of the NIRC of 1997, as amended.

Having been established that the assessments are void, We shall now turn to the validity of the WDL, specifically as prayed and appealed for by the respondent.

⁸⁹ Docket – Vol. II, Exhibit “P-9,” p. 584.

⁹⁰ Docket – Vol. I, Annex “A,” p. 142.

⁹¹ *Franco v. People*, G.R. No. 191185, February 01, 2016 [Per J. Reyes, Third Division].

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The WDL is void for having been issued pursuant to void assessments

Jurisprudence recognizes that a WDL issued in response to a taxpayer's protest may, in certain instances, be treated as the CIR's constructive denial of that protest, since it has been characterized as "proof of finality of the assessment" and as "render[ing] hopeless a request for reconsideration," being "tantamount to an outright denial thereof."⁹² This characterization, however, necessarily presupposes that a valid assessment exists in the first place. Where, as here, the assessment underlying the WDL were never validly served upon the taxpayer, the doctrine has no application, for there is nothing for the WDL to constructively deny. **The assessment was void from the outset.**

The NIRC of 1997, as amended, itself confirms that the summary remedy of WDL is available only against *delinquent* taxes. Section 205 of the NIRC of 1997, as amended, provides that the remedies of distraint and levy may be availed of by the CIR "to enforce the collection of delinquent taxes," a status that presupposes a final, executory, and demandable assessment. A taxpayer's liability cannot be deemed delinquent, and therefore subject to summary collection, where the assessment from which that liability arises never validly bound the taxpayer to begin with.

In the aforementioned case, *Mannasoft*,⁹³ the Supreme Court, after finding that the NIC, PAN, and FAN in that case were served upon individuals with no authority to receive them on the taxpayer's behalf, ruled:

Well-settled is the rule that an assessment that fails to strictly comply with the due process requirements set forth in Section 228 of the Tax Code and Revenue Regulations No. 12-99 is void and produces no effect. **Consequently, given that the assessment notices were void, the resulting WDL is likewise invalid and without effect.** (*Emphasis supplied*)

The Court reached the same result in *Philippine Journalists, Inc. v. Commissioner of Internal Revenue*,⁹⁴ holding that "[i]n the same manner, [WDL] No. 33-06-046 which petitioner received on March 28, 2000 is also null and void for having been issued pursuant to an

⁹² *Commissioner of Internal Revenue v. Algue, Inc.*, G.R. No. L-28896, February 17, 1988 [Per J. Cruz, First Division].

⁹³ *Mannasoft Technology Corp. v. Commissioner of Internal Revenue*, G.R. No. 244202, July 10, 2023 [Per J. Dimaampao, Third Division].

⁹⁴ G.R. No. 162852, December 16, 2004 [Per J. Ynares Santiago, First Division].

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invalid assessment.” More recently, in *Commissioner of Internal Revenue v. South Entertainment Gallery, Inc.*,⁹⁵ the Court reiterated that it is firmly entrenched in jurisprudence that “*a void assessment bears no valid fruit,*” such that all subsequent collection issuances, including a WDL, issued on the strength of a void assessment are themselves unenforceable.

The rationale for this rule was articulated with particular clarity in *Commissioner of Internal Revenue v. Reyes*,⁹⁶ thus:

The law imposes a substantive, not merely a formal, requirement. **To proceed heedlessly with tax collection without first establishing a valid assessment is evidently violative of the cardinal principle in administrative investigations: that taxpayers should be able to present their case and adduce supporting evidence.** In the instant case, respondent has not been informed of the basis of the estate tax liability. Without complying with the unequivocal mandate of first informing the taxpayer of the government's claim, there can be no deprivation of property, because no effective protest can be made. (*Emphasis supplied*)

This principle applies with equal force here. Petitioner was never validly informed of respondent's assessment against it. As discussed at length above, the NIC, PAN, FANs, and FLD were received only by Mr. Datuin or Ms. Dela Cruz, individuals with no shown authority to receive them on petitioner's behalf.

Petitioner was consequently deprived of any real opportunity to know the factual and legal bases of the assessments, to protest them, or to submit evidence in its defense. Having been denied this fundamental measure of due process at the assessment stage, petitioner cannot be charged with a tax liability that never ripened into delinquency, and no summary remedy, including the assailed WDL, could validly be issued on that basis.

Accordingly, the entire assessment process against petitioner is **null and void**, and the WDL, having been issued without a valid and demandable assessment to enforce it, is likewise without legal basis and must be **cancelled**.

Furthermore, petitioner through the judicial affidavit⁹⁷ of Ms. Relos brought to the Court's attention the WOGs subsequently issued against its bank accounts, while respondent, through the judicial

⁹⁵ G.R. No. 223767, April 24, 2023 [Per J. Gesmundo, C.J., First Division].

⁹⁶ G.R. Nos. 159694 & 163581, January 27, 2006 [Per J. Panganiban, C.J., First Division].

⁹⁷ Docket – Vol. I, Exhibit “P-20,” p. 411 to 413; Docket – Vol. II, pp. 934 to 936.

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affidavit⁹⁸ of RO Dimzon, identified and confirmed the issuance of the very same WOGs.⁹⁹ These WOGs, having been tried in this case with the consent of the parties,¹⁰⁰ are deemed properly submitted for the Court's resolution. Therefore, having been also a collection measure undertaken to enforce the void assessments, the WOGs issued against petitioner's bank accounts are equally without legal basis and must be **cancelled**.

Taxes are, without question, the lifeblood of the government, but their collection must be pursued through the means and subject to the safeguards the law provides. A WDL cannot be enforced without the valid assessment and notices that due process requires.

WHEREFORE, premises considered, the *Petition for Review* filed by petitioner Cambridge Village Condominium Association, Inc. on August 12, 2022 is **GRANTED**.

Assessment Notice No. 046-2022-B001-17 dated March 07, 2022, and Warrant of Dstraint and/or Levy No. RR7B-WDL-2022-07-12-0208 dated July 13, 2022, in the aggregate amount of ₱24,506,721.23, inclusive of interest, are hereby **CANCELLED** and **SET ASIDE** for having been issued in violation of petitioner's right to due process. The Warrants of Garnishment subsequently issued by respondent against petitioner's bank accounts, having been issued to enforce the aforesaid void assessments, are likewise **CANCELLED** and **SET ASIDE**.

Respondent Commissioner of Internal Revenue, his representatives, agents, or any person acting on his behalf, are **ENJOINED** from enforcing collection of the aforesaid deficiency income tax, value-added tax, expanded withholding tax, and compromise penalty assessments for taxable year 2017 against petitioner on the basis of the void assessment notices.

SO ORDERED.


HENRY S. ANGELES
Associate Justice

⁹⁸ Docket – Vol. II, Exhibit “R-19,” p. 857.

⁹⁹ Docket – Vol. II, Exhibits “R-16” to “R-16-R,” pp. 863 to 881.

¹⁰⁰ 2019 Amendments to the 1997 Rules of Civil Procedure, Rule 10, Section 5 provides:

Rule 10, Section 5. *No amendment necessary to conform to or authorize presentation of evidence.* — When issues not raised by the pleadings are tried with the express or implied consent of the parties, they shall be treated in all respects as if they had been raised in the pleadings. No amendment of such pleadings deemed amended is necessary to cause them to conform to the evidence.

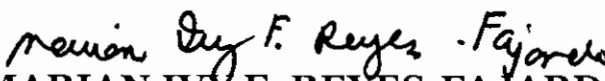
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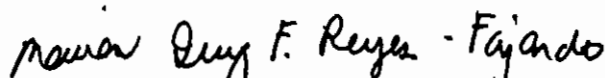
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I CONCUR:


MARIAN IVY F. REYES-FAJARDO
Associate Justice

ATTESTATION

I attest 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's Division.


MARIAN IVY F. REYES-FAJARDO
Associate Justice
Chairperson

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