

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

ALPHALAND
TOWER, INC.,

SOUTHGATE
Petitioner,

CTA CASE No. 9610
For: Refund

-versus-

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Members:
CASTAÑEDA, JR., Chairperson,
MINDARO-GRULLA, , and
BACORRO-VILLENA, JJ.

Promulgated:

DEC 13 2019

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DECISION

MINDARO-GRULLA, J.:

Submitted for decision on April 4, 2019 is a Petition for Review¹ filed by petitioner Alphaland Southgate Tower, Inc. (ASTI) on June 5, 2017, pursuant to Section 7(a)(1)² of Republic Act (RA) No. 1125,³ as amended, as well as Section 3(a)(1)⁴ of Rule 4 and Section 4(a)⁵ of Rule 8 of the Revised Rules of the Court of Tax Appeals, as amended.

¹ *Dockets*, Vol. I, pp. 10-20.

² Sec. 7. Jurisdiction. - The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

- (1) Decisions of the Commissioner of Internal Revenue in cases 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 Code or other laws administered by the Bureau of Internal Revenue;

xxx

³ Act Creating the Court of Tax Appeals.

⁴ Sec. 3. Cases within the jurisdiction of the Court in Division.- The Court in Division shall exercise:

Petitioner ASTI is engaged in the business of real estate including leasing out units in Alphaland Southgate Tower, which is registered with the Philippine Export Processing Zone Authority ("PEZA") as information Technology Ecozone.⁶

On the other hand, respondent is the duly appointed Commissioner of Internal Revenue (CIR) who is tasked to assess and collect all national internal revenue taxes, fees and charges, and enforce all forfeitures, penalties, and fines connected therewith. Respondent holds office at the Bureau of Internal Revenue (BIR) National Office Building, Agham Road, Diliman, Quezon City.

ASTI received a Letter of Authority⁷ for the examination of its books of accounts and other accounting records for value-added tax (VAT) for the period beginning January 1, 2014 and ending on June 30, 2014.

Thereafter, ASTI received a Preliminary Assessment Notice⁸ (PAN) finding it liable for deficiency VAT for ₱50,774,168.22 and imposing a compromise penalty of ₱50,000.00.

(a) Exclusive original over or appellate jurisdiction to review by appeal the following:

(1) Decisions of the Commissioner of Internal Revenue in cases 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 Code or other laws administered by the Bureau of Internal Revenue.

⁵ Sec. 4. Where to appeal; mode of appeal.-

(a) An appeal from a decision or ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claim for refund of internal revenue taxes erroneously or illegally collected, the decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade & Industry, the Secretary of Agriculture, and the Regional Trial Court in the exercise of their original jurisdiction, shall be taken to the Court by filing before it a petition for review as provided in Rule 42 of the Rules of Court. The Court in Division shall act on the appeal.

⁶ Exhibit "P-1", *Dockets*, Vol. II, pp. 708-723.

⁷ Exhibit "R-1", *BIR Records*, p. 1.

⁸ Exhibit "P-3", *Dockets*, Vol. II, pp. 726-768.

ASTI filed a Protest⁹ on August 28, 2015. Therafter, the Bureau of Internal Revenue (BIR) issued a Formal Letter of Demand (FLD) and Final Assessment Notice¹⁰ (FAN) dated October 8, 2015 and September 18, 2015, respectively, reiterating the PAN but with adjusted interest thereby increasing the total liability to ₱52,215,553.78

ASTI then received a Final Notice of Seizure¹¹ demanding payment of the total amount of ₱52,215,553.78, inclusive of interest and compromise penalty, within ten days from receipt thereof.

A Warrant of Dstraint and/or Levy (WDL)¹² was subsequently issued by the BIR on January 5, 2016.

On January 7, 2016, ASTI filed a Request for Reinvestigation and Lifting of Warrant of Dstraint¹³ with the BIR indicating that it is already discussing the matter with its officers.

ASTI later on filed another Request for Re-Investigation and Lifting of Warrant of Dstraint and/or Levy¹⁴ to supplement the earlier Request filed on 07 January 2016. The BIR denied the request of ASTI through a letter¹⁵ dated May 5, 2016.

ASTI sought reconsideration through a letter¹⁶ dated May 17, 2016 reiterating its request to obtain the complete details on the third party information in relation to the un-reconciled findings of the BIR and explaining that it was the reason why it was not able to submit the necessary supporting documents.

⁹ Exhibit "P-5", *Dockets*, Vol. II, pp. 744-759.

¹⁰ Exhibit "P-4", *Dockets*, Vol. II, pp. 739-743.

¹¹ Exhibit "P-6", *Dockets*, Vol. II, p. 760.

¹² Exhibit "P-7", *Dockets*, Vol. II, p. 761.

¹³ Exhibit "P-8", *Dockets*, Vol. II, p. 762.

¹⁴ Exhibit "P-9", *Dockets*, Vol. II, pp. 763-765.

¹⁵ Exhibit "P-10", *Dockets*, Vol. II, pp. 766-767.

¹⁶ Exhibit "P-11", *Dockets*, Vol. II, pp. 768-781.

On June 15, 2015, ASTI submitted copies of relevant VAT invoices and official receipts in support of the claimed input taxes.¹⁷

However, on June 29, 2016, ASTI received a Final Decision on Disputed Assessment¹⁸ (FDDA) where ASTI was still found liable for deficiency VAT, though the amount of liability was reduced to ₱20,386,979.98. On the other hand, the compromise penalty remained at ₱50,000.00. The BIR also issued Audit Results/Assessment Notice¹⁹ (Form 0401) with numbers VAT-LV1-201400000064-09-15-16-A and VAT-LV1-2014-000000064-09-15-16-B for the alleged deficiency VAT and for the proposed compromise penalty, respectively.

ASTI elevated the matter to respondent CIR through a Motion for Reconsideration dated July 14, 2016.²⁰ ASTI's Motion for Reconsideration was denied by respondent CIR finding its contentions or arguments unmeritorious.²¹

Hence, this appeal was filed.

On July 31, 2017, an Answer²² was filed by the CIR. The CIR's Pre-Trial Brief²³ was filed on January 26, 2018, while ASTI's Pre-Trial Brief²⁴ was filed on November 6, 2017.

The parties filed their Joint Stipulation of Facts and Issues (JSFI)²⁵ on February 19, 2018, which was approved by the Court *via* Resolution²⁶ dated February 23, 2018.

On March 5, 2018, ASTI filed a Motion to Commission an Independent Certified Public Accountant,²⁷ which was granted by the Court *via* Resolution²⁸ on April 28, 2016.

¹⁷ Exhibit "P-12", *Dockets*, Vol. II, pp. 782-791.

¹⁸ Exhibit "P-13", *Dockets*, Vol. II, pp. 792-793.

¹⁹ Exhibit "R-8", *BIR Records*, p. 154.

²⁰ Exhibit "P-14", *Dockets*, Vol. II, pp. 794-812.

²¹ Exhibit "P-15", *Dockets*, Vol. II, p. 813.

²² *Dockets*, Vol. I, pp. 140-145.

²³ *Dockets*, Vol. I, pp. 546-552.

²⁴ *Dockets*, Vol. I, pp. 415-246.

²⁵ *Dockets*, Vol. I, pp. 592-597.

²⁶ *Dockets*, Vol. I, p. 600.

²⁷ *Dockets*, Vol. I, pp. 604-607.

²⁸ *Dockets*, Vol. I, pp. 472-473.

ASTI presented witnesses Jeanette M. Manlosa on April 17, 2018,²⁹ and and ICPA Commissioner Michael L. Aguirre on June 14, 2018.³⁰

On July 4, 2018, ASTI filed its Formal Offer of Evidence³¹ offering Exhibits "P-1", "P-2", "P-3", "P-4", "P-5", "P-6", "P-7", "P-8", "P-9", "P-10", "P-11", "P-12", "P-13", "P-14", "P-15", "P-16", "P-17", "P-18", "P-19", "P-20", "P-21", "P-22", "P-23", "P-24", "P-25", "P-25-A", "P-26", "P-26-A", "P-27", "P-27-A", "P-28", "P-28-A", "P-29", "P-1-A" to "P-1-I-ICPA", "P-2-A" to "P-2-B-ICPA", "P-3-A" to "P-3-E-ICPA", "P-4-A" to "P-4-L-ICPA", "P-5-A" to "P-5-P-ICPA", "P-6-1-A.1" to "P-6-B.31-ICPA", "P-7-A.1" to "P-7-BT.2-ICPA", "P-8-A." to "P-8-BT-ICPA", "P-9-A" to "P-9-C-ICPA", "P-10-A" to "P-10-C.2-ICPA", "P-11-A" to "P-11-C-ICPA", "P-12-A.1" to "P-12-D.16-ICPA", "P-13-A" to "P-13-F-ICPA", "P-14-A" to "P-14-AB-ICPA", "P-15-A.1" to "P-15-B.2-ICPA", "P-16-A.1" to "P-16-N.2-ICPA", "P-17-A" to "P-17-L-ICPA", "P-18-A.1" to "P-18-C.4-ICPA", "P-19-A.1" to "P-19-E.8-ICPA", "P-20-ICPA", "P-21-ICPA", "P-22-A" to "P-22-BS-ICPA", "P-23-ICPA", "P-24-ICPA", "ANNEX A-ICPA", "ANNEX B-ICPA", "ANNEX C-ICPA", "ANNEX D-ICPA", "ANNEX E-ICPA" and "ANNEX F-ICPA" as its documentary evidence. The CIR filed his Comment (Re: Petitioner's Formal Offer of Evidence)³² on July 9, 2018.

In a Resolution³³ dated September 17, 2018, the Court admitted ASTI's Formal Offer of Evidence.

ASTI's documentary exhibits are as follows:

Exhibits:	Description:
P-1	Articles of Incorporation of petitioner ASTI
P-2	BIR Certificate of Registration of petitioner ASTI
P-3	Preliminary Assessment Notice (PAN) dated February 6, 2018
P-4	Formal Letter of Demand (FLD) dated 8 October

²⁹ Minutes of the hearing, *Dockets*, Vol. I, pp. 637-638-D.

³⁰ Minutes of the hearing, *Dockets*, Vol. I, pp. 688-689.

³¹ *Dockets*, Vol. II, pp. 698-707.

³² *Dockets*, Vol. II, pp. 834-836.

³³ *Dockets*, Vol. II, pp. 840-842.

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P-5	Protest Letter dated 28 August 2015
P-6	Final Notice Before Seizure dated 15 December 2015
P-7	Warrant of Dstraint and/or Levy dated 05 January 2016
P-8	Request for Reinvestigation and Lifting of Warrant of Dstraint dated 06 January 2016
P-9	Request for Reinvestigation and Lifting of Warrant of Dstraint dated 12 January 2016
P-10	Letter dated 05 May 2016 of the BIR denying petitioner ASTI's Protest
P-11	Letter dated 17 May 2016 seeking reconsideration of the Letter dated May 5, 2016 of the BIR
P-12	Letter dated 13 June 2016 of petitioner ASTI
P-13	Final Decision on Disputed Demand (FDDA) dated 20 June 2016
P-14	Letter dated 14 July 2016 of petitioner ASTI seeking reconsideration of the FDDA
P-15	Letter of the Commissioner of Internal Revenue denying petitioner ASTI's request for reconsideration
P-16	Certificate of Registration No. EZ 09-02 issued by PEZA to ASTI
P-17	PEZA Certification of Registration No. 10-43-IT issued to Alorica Philippines, Inc.
P-18	PEZA Certification of Registration No. 07-72-IT issued to Anthem Solutions Inc.
P-19	PEZA Certification of Registration No. 06-44-IT issued to Telephilippines, Inc.
P-20	Michael L. Aguirre's (Mr. Aguirre) Professional Regulatory Commission (PRC) Identification Card
P-21	Curriculum Vitae and other details of qualifications of Mr. Aguirre
P-22	Board of Accountancy (BOA) Certificate of Accreditation No. 4511
P-23	SEC Accreditation No. 0272-F
P-24	BIR Certificate of Accreditation as Tax Practitioner No. 08-005582-000-2015
P-25	Judicial Affidavit dated 7 November 2017 of Ms. Manlosa
P-25-A	Signature of Ms. Manlosa in her Judicial Affidavit dated 7 November 2017
P-26	Judicial Affidavit of Michael L. Aguirre (Mr. Aguirre) dated 10 April 2018
P-26-A	Signature of Mr. Aguirre in his Judicial Affidavit dated 10 April 2018
P-27	Judicial Affidavit of Mr. Aguirre dated 8 June 2018

P-27-A	Signature of Mr. Aguirre in his Judicial Affidavit dated 8 June 2018
P-28	Report of the ICPA to the Court of Tax Appeals dated 30 May 2018
P-28-A	Signature of the ICPA Mr. Aguirre, on the ICPA Report
P-29	BIR Letter dated 31 May 2018 received June 7
P-1-A to P-1-I-ICPA	Petition for Review
P-2-A to P-2-B-ICPA	Final Decision on Disputed Assessment (FDDA)
P-3-A to P-3-E-ICPA	Final Assessment Notice/Formal Letter of Demand (FAN/FLD)
P-4-A to P-4-L-ICPA	Preliminary Assessment Notice (PAN)
P-5-A to P-5-P-ICPA	ASTI's Amended Articles of Incorporation
P-6-A.1 to P-6-B.31-ICPA	Lease Contracts
P-7-A.1 to P-7-BT.2-ICPA	Accounting Entries for Collection and Billing Statements issued to Tenants
P-8-A to P-8-BT-ICPA	Official Receipts of Rental Payments from January 2014 to June 2014 issued to Alorica Philippines, Inc., Anthem Solutions, Inc. and Telephilippines, Inc.
P-9-A to P-9-C-ICPA	BIR Certificate of Registration of Alorica Philippines, Inc., Anthem Solutions and Telephilippines, Inc.
P-10-A to P-10-C.2-ICPA	PEZA Certificate of Registration of Alorica Philippines, Inc. Anthem Solutions, Inc. and Telephilippines, Inc.
P-11-A to P-11-C-ICPA	Tenant's SLP Confirmation Letters
P-12-A.1 to P-12-D.16-ICPA	Sales Book
P-13-A to P-13-F-ICPA	Cash Receipts Book
P-14-A to P-14-AB-ICPA	2014 First Semester Summary List of Sales (SLS)
P-15-A.1 to P-15-B.2-ICPA	2014 First Semester Quarterly VAT Returns
P-16-A.1 to	2014 Second Semester, 2015, 2016 and 2017

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P-16-N.2-ICPA	Quarterly VAT Returns
P-17-A to P-17-L-ICPA	2014 First Semester Summary List of Purchases (SLP)
P-18-A.1 to P-18-C.4-ICPA	Accounting Process Documentation Attachments – Official Receipts, Billing Statement, Accounting Entries, and Other Attachments
P-19-A.1 to P-19-E.8-ICPA	Documents supporting the Transactions/Purchases-Accounting Entries
P-20-ICPA	Request to BIR for Tenants' SLP Excerpts
P-21-ICPA	ASTI's PEZA Certificate
P-22-A to P-22-BS-ICPA	ASTI's 2014 Financial Statements
P-23-ICPA	Sample Sales Book Entries for Zero-rated Sales
P-24-ICPA	Electronic copy of Exhibits
Annex A-ICPA	Accounting Process of Transaction with Suppliers
Annex B-ICPA	Schedule of Sales Classified as Zero-Rated Sales Alorica Philippines, Inc.
Annex C-ICPA	Schedule of Sales Classified as Zero-Rated Sales to Anthem Solutions, Inc.
Annex D-ICPA	Schedule of Sales Classified as Zero-Rated Sales Telephilippines, Inc.
Annex E-ICPA	Summary of Disallowed Input Taxes
Annex F-ICPA	Summary of VAT Deficiency Computation

The ICPA Report was filed by ASTI on October 2, 2018. The CIR presented his lone witness, Revenue Officer Ivy Claudette C. Puno as his witness, on December 3, 2018.³⁴

On January 18, 2019, the CIR filed his Formal Offer of Evidence³⁵ offering Exhibits "R-1", "R-2", "R-3", "R-4", "R-5", "R-6", "R-7", "R-8", "R-8-a", "R-9", "R-10", "R-11", "R-12", "R-13" to "R-13-71" and the entire BIR Records as his documentary exhibits. ASTI filed its Comment³⁶ on February 1, 2019.

³⁴ Minutes of the hearing, *Dockets*, Vol. II, p. 852.

³⁵ *Dockets*, Vol. II, pp. 857-867.

³⁶ *Dockets*, Vol. II, pp. 941-945.

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In the Resolution³⁷ dated February 18, 2019, the Court admitted the CIR’s Formal Offer of Evidence.

The CIR’s documentary exhibits are as follows:

Exhibits:	Description:
R-1	Letter of Authority (LOA) with No. LOA-LV1-2014-00000064/SN: eLA201100086494 dated 12 August 2014
R-2	Letter dated 13 August 2014 containing Checklist of Requirements
R-3	First Request for Presentation of Records dated 26 August 2014
R-4	Second and Final Notice dated 15 September 2014
R-5	Memorandum dated 7 August 2015 recommending the issuance of the Preliminary Assessment Notice (PAN)
R-6	Preliminary Assessment Notice (PAN) with Details of Discrepancies
R-7	Formal Letter of Demand (FLD) with Details of Discrepancy dated 08 October 2015
R-8	Final Assessment Notices (FAN)/ BIR Forms 0401 with numbers VT-LV1-2014-0000064-09-15-16-A and VT-LV1-2014-0000064-09-15-16-B
R-9	Memorandum recommending the issuance of the Final Decision on Disputed Assessment (FDDA) with attached Revenue Officer’s Report and Matrices of Computations, dated 14 June 2016
R-10	Final Decision on Disputed Assessment (FDDA) with Details of Discrepancies dated 20 June 2016
R-11	Memorandum dated 22 August 2016 recommending the denial of petitioner’s Motion for Reconsideration
R-12	Letter denying petitioner’s Motion for Reconsideration
R-13 to R-13-71	Petitioner’s Official Receipts
	Entire BIR Records

The Memorandum³⁸ for ASTI was filed on March 25, 2019, while the Memorandum³⁹ for the CIR was filed on

³⁷ *Dockets*, Vol. II, pp. 947-948.
³⁸ *Dockets*, Vol. II, pp. 949-966.
³⁹ *Dockets*, Vol. II, pp. 967-972.

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March 27, 2019. Hence, the case was declared submitted for decision on April 4, 2019.⁴⁰

The parties submitted the following issue⁴¹ for the Court's decision:

Whether petitioner is liable to pay the aggregate amount of Twenty-One Million Fifty-Seven Thousand Four Hundred Fifty-Three Pesos and 29/100 (P21,057,453.29) representing deficiency value-added tax (VAT and Compromise Penalties for the period January 1 to June 2014, as well as 20% Deficiency and Delinquency interest pursuant to Sections 248 and 249 of the National Internal Revenue Code (NIRC) of 1997.

The Court deems it necessary to first determine the Court's jurisdiction to entertain the present Petition for Review.

The period for filing an appeal before this Court is provided under Section 11 of the Republic Act No. 1125, as amended, which states:

"Section 11. Who may appeal; effect of appeal. - Any person association or corporation adversely affected by a decision or ruling of the Collector of Internal Revenue, the Collector of Customs or any provincial or city Board of Assessment Appeals may file an appeal in the Court of Tax Appeals within thirty (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. xxx" (Underlining supplied)

Corollary thereto, Section 3 (a) of Rule 8 of the Revised Rules of the Court of Tax Appeals reads:

"RULE 8
PROCEDURE IN CIVIL CASES

⁴⁰ *Dockets*, Vol. II, p. 973.

⁴¹ *Supra*, note 26.

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Sec. 3. Who may appeal; period to file petition.(a)
A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioners of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes. xxx"
(Underlining supplied)

On the other hand, Section 228 of the NIRC of 1997, as amended, clearly provides:

SEC. 228. Protesting of Assessment. –

xxx xxx xxx

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable." (Underlining supplied.)

As stated from the facts of this case, upon filing of protest by ASTI, the BIR issued an FLD and FAN. Thereafter, ASTI received a Final Notice of Seizure and subsequently, a WDL was issued by the BIR. ASTI then filed a Request for Reinvestigation and Lifting of Warrant of Distrainment and later on filed another Request for Re-Investigation and Lifting of Warrant of Distrainment and/or Levy. The BIR again denied the

DECISION

request of ASTI through a letter dated May 5, 2016. ASTI persistently filed again a letter of reconsideration and it was on June 29, 2016 when ASTI received an FDDA. Still, ASTI chose to elevate the matter through a Motion for Reconsideration before the BIR, which was denied thereafter.

In the case of *Philippine Journalists Inc., vs. Commissioner of Internal Revenue, (The "PJI Case")*,⁴² the Supreme Court reckons the 30-day period to file an appeal before this Court from receipt of the WDL. The WDL constitutes an act of the CIR on "other matters" arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue which may be the subject of an appropriate appeal before this Court.⁴³ Applying the foregoing, the receipt of the WDL by ASTI must be the reckoning period for its 30-day period to file a petition for review before the Court's division. To emphasize:

"The right to appeal is not a natural right. It is also not part of due process. It is merely a statutory privilege and may be exercised only in the manner and in accordance with the provisions of law. Thus, one who seeks to avail of the right to appeal must comply with the requirements of the Rules. Failure to do so often leads to the loss of the right to appeal."⁴⁴

Even on the assumption that the 30-day period should be reckoned from the date of receipt of the FDDA by ASTI, which was on June 29, 2016, the filing of the Petition for Review only on June 5, 2017 is clearly made beyond the jurisdictional 30-day period. As a consequence, this Court is deprived of its jurisdiction to act on the Petition for Review.

Be that as it may, it must be realized that ASTI also failed to protest the FAN within the reglementary period. Section 228 of the NIRC of 1997, as amended, provides:

SEC. 228. *Protesting of Assessment.* – When the Commissioner or his duly authorized representative

⁴² G.R. No. 162852, December 16, 2004.

⁴³ *Ibid.*

⁴⁴ *Commissioner of Internal Revenue vs. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010.

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finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: xxx

xxx xxx xxx

Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, 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.

xxx xxx xxx" (Underlining Supplied.)

Upon receipt of FAN by ASTI, it should have filed a protest, either through Motion for Reconsideration or Reinvestigation, to the CIR within 30-days therefrom. While in ASTI's Petition for Review, a copy of a protest dated November 3, 2015 was attached to it, such was not formally offered in evidence before this Court. Since it was not admitted by the Court as evidence, this cannot be given evidentiary value. Documents which may have been identified and marked as exhibits during pre-trial or trial but which were not formally offered in evidence cannot in any manner be treated as evidence.⁴⁵

It is well settled that perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional.

Considering that the FAN, WDL and FDDA have all attained finality and in view of this Court's lack of jurisdiction to act upon the Petition for Review filed beyond the reglementary period, the only power left with this Court is to dismiss the case.

⁴⁵ *Heirs of Pedro Pasag, et. al., vs. Sps. Parocha*, G.R. No.

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

SO ORDERED.


CIELITO N. MINDARO-GRULLA
Associate Justice

WE CONCUR:


JUANITO C. CASTAÑEDA, JR.
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

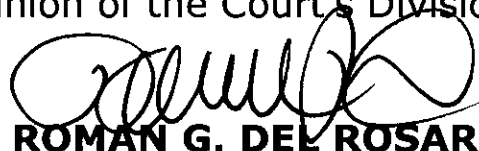
ATTESTATION

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.


JUANITO C. CASTAÑEDA, JR.
Associate Justice
2nd Division 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's Division.


ROMAN G. DEL ROSARIO
Chairperson, 1st Division