



REPUBLIC OF THE PHILIPPINES
SUPREME COURT
Manila

SUPREME COURT OF THE PHILIPPINES
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SECOND DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, Second Division, issued a Resolution dated **18 November 2019** which reads as follows:

"G.R. No. 249158 (Commissioner of Internal Revenue v. FEATI University, Inc.)

After a judicious study of the case, the Court resolves to **DENY** the instant petition¹ and **AFFIRM** the August 27, 2019 Decision² of the Court of Tax Appeals *En Banc* (CTA *EB*) in CTA EB No. 1857 for failure of petitioner Commissioner of Internal Revenue (CIR) to sufficiently show that the CTA *EB* committed any reversible error in holding that the CIR failed to properly serve respondent FEATI University, Inc. (respondent) with a Final Assessment Notice³ (FAN) and Formal Letter of Demand,⁴ thus invalidating the subsequently issued Warrant of Distrain and/or Levy.⁵

As correctly ruled by the CTA *EB*, while a letter properly sent through registered mail raises a disputable presumption that it has been duly received by the addressee in the ordinary course of mail, this presumption is controverted by a direct denial of receipt thereof by the latter.⁶ It has been held by this Court that if the taxpayer denies having received an assessment from the Bureau of Internal Revenue, it then becomes incumbent upon the latter to prove by competent evidence that such notice was indeed received by the addressee.⁷ Moreover, the CTA *EB* correctly held that in connection with such proof, the CIR must also show that the FAN was actually received by respondent's duly authorized agent.⁸ Under existing jurisprudence, for notice by mail, it must appear that the same was served on the addressee or a duly authorized agent of the addressee, as this requirement is apparent on the face of the registry return receipt itself.⁹ Here, the CTA *EB* correctly concluded that the CIR failed to discharge such burden of evidence.¹⁰ It is an oft-repeated rule that the Court will only disturb the CTA's findings on appeal if the same is not supported by substantial evidence, or there is a showing of gross error or abuse on the part of the Tax Court,¹¹ which does not obtain in this case.

¹ Rollo, pp. 10-23.

² Id. at 54-63. Penned by Associate Justice Cielito N. Mindaro-Grulla with Presiding Justice Roman G. Del Rosario and Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy, Esperanza R. Fabon-Victorino, Ma. Belen M. Ringpis-Liban, Catherine T. Manahan, Jean Marie A. Bacorro-Villena, and Maria Rowena Modesto-San Pedro, concurring.

³ Not attached to the rollo.

⁴ Not attached to the rollo.

⁵ Not attached to the rollo.

⁶ See rollo, p. 59.

⁷ See *CIR v. GJM Philippines Manufacturing, Inc.*, 781 Phil. 816, 823 (2016).

⁸ See rollo, p. 58.

⁹ *Ting v. Court of Appeals*, 398 Phil. 481, 494 (2000).

¹⁰ See rollo, pp. 58-60.

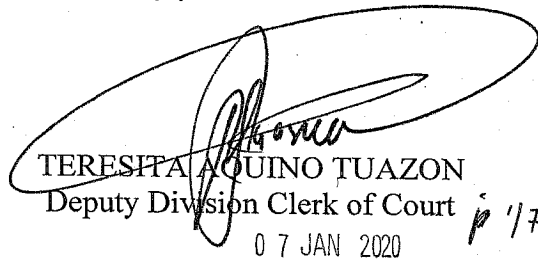
¹¹ *CIR v. Manila Electric Co.*, 735 Phil. 547, 561 (2014).

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The Court further resolves to **GRANT** the CIR's motion for extension¹² of thirty (30) days from the expiration of the reglementary period within which to file a petition for review on *certiorari*.

SO ORDERED. (INTING, J., on official leave. HERNANDO, J., on leave. ZALAMEDA, J., designated as Additional Member per Special Order No. 2727 dated October 25, 2019.)"

Very truly yours,


TERESITA AQUINO TUAZON
Deputy Division Clerk of Court
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¹² Rollo, pp. 3-5.