



Republic of the Philippines  
Supreme Court  
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

*Please take notice that the Court, First Division, issued a Resolution dated **October 7, 2020** which reads as follows:*

**“G.R. No. 243596 – COMMISSIONER OF INTERNAL REVENUE, petitioner, versus G&W ARCHITECTS, ENGINEERS, AND PROJECT CONSULTANTS, CO., respondents.**

Section 228<sup>1</sup> of the 1997 Tax Code and Revenue Regulation (RR) No. 12-99<sup>2</sup> mandate that the taxpayer should be informed in writing of the law and the facts on which the assessment is made. The sending of assessment notices is not a mere formal condition which can be dispensed with, because it is a part of due process requirement. Accordingly, to prove the fact of receipt of the assessment notices, it is essential to present the registry receipt issued by the Bureau of Posts or the Registry return card **signed by the taxpayer or its authorized representative**. If these documents could not be located, the Commissioner of Internal Revenue should, at the very least, submit a certification from the Bureau of Posts and other pertinent documents executed with its intervention.<sup>3</sup>

- over – two (2) pages ...

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<sup>1</sup> Republic Act (RA) No. 8424, The National Internal Revenue Code of 1997, as amended by RA No. 10963, SEC. 228. *Protesting of Assessment*. — When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings x x x.

X X X X

*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 the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.*

<sup>2</sup> Implementing the Provisions of the National Internal Revenue Code of 1997, Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer’s Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty, Revenue Regulations No. 12-99, September 6, 1999.


<sup>3</sup> *Commissioner of Internal Revenue v. GJM Phils. Manufacturing, Inc.*, 781 Phil. 816, 823 (2016).

Here, both the Court of Tax Appeals (CTA) in division and *En Banc* correctly ruled that the petitioner failed to establish that the illegible signatures appearing on the registry return card belonged to any of the respondent's authorized representative or agent. Foremost, the testimony of the revenue officers is self-serving and unsupported by substantial evidence. Second, the petitioner did not submit a certification from the Post Office concerned or the testimony of the postman who delivered the mail to the respondent. These lead to no other conclusion that no assessment notices were issued. Otherwise, the defenseless taxpayer would be unreasonably placed at the mercy of the revenue officers. Corollarily, the CTA properly acquired jurisdiction over the case considering that the petitioner's failure to observe due process renders the assessment void.

**FOR THESE REASONS**, the petition is **DENIED**. The Court of Tax Appeal's Decision dated July 25, 2018 and Resolution dated December 14, 2018 in CTA EB Case No. 1606 are hereby **AFFIRMED**.

**SO ORDERED."**

**By authority of the Court:**

  
**LIBRADA C. BUENA**  
Division Clerk of Court  
2018

by:

**MARIA TERESA B. SIBULO**  
Deputy Division Clerk of Court  
**78-A**

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Court of Tax Appeals  
National Government Center  
Diliman, 1101 Quezon City  
(CTA EB No. 1606)  
(CTA Case No. 8617)

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