REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2963** (CTA Case No. 9999)
- versus -	*Present:* **RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
FORT PALM SPRING CONDOMINIUM CORPORATION, Respondent.	Promulgated: JUL 17 2026

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court *En Banc*'s resolution is petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) "Motion for Reconsideration (Decision of 03 February 2026)"[1] (**MR**) filed on 27 February 2026, with respondent Fort Palm Spring Condominium Corporation's (**respondent**'s) "Opposition (To Motion for Reconsideration dated February 25, 2026)."[2]

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[1] *Rollo*, pp. 130-138.
[2] Id., pp. 139-149.

The MR assails the Court *En Banc*'s Decision[3] promulgated on 03 February 2026 (**assailed Decision**), the dispositive portion of which reads:

> ...
>
> **WHEREFORE**, with the foregoing considered, the instant Petition for Review filed by petitioner Commissioner of Internal Revenue on 16 August 2024 is **DENIED** for lack of merit. Accordingly, the assailed Decision dated 05 September 2023 and assailed Resolution dated 15 July 2024, of the Special Third Division in CTA Case No. 9999, entitled *Fort Palm Spring Condominium Corporation v. Hon. Caesar R. Dulay, in his capacity as Commissioner of the Bureau of Internal Revenue*, are hereby **AFFIRMED.**
>
> **SO ORDERED.**
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> ...

We resolve.

Upon an examination of the MR, the Court *En Banc* notes that petitioner did not raise any new arguments, but instead presented an exact reproduction of the sole argument that he or she made in his or her Petition for Review[4] filed before the Court *En Banc* on 16 August 2024. Notably, the Court *En Banc* has already weighed, considered, and sufficiently ruled on this sole argument as clearly shown in the assailed Decision.

In *Ortigas & Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*,[5] the Supreme Court ruled that a court is not obliged to address each individual argument in a Motion for Reconsideration that merely reiterates arguments passed upon previously:

> ...
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> *Effect, and Disposition of*
> *Motion for Reconsideration*
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> **The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds**

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3 Id., pp. 88-122.
4 Id., pp. 7-48, with annexes.
5 G.R. No. 109645, 04 March 1996; emphasis supplied.

> **relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision.** This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

This notwithstanding, and if only to put the issue to rest, petitioner's only argument shall still be addressed briefly to reinforce this Court *En Banc*'s ruling in the assailed Decision.

Petitioner re-asserts in his or her MR that the preconditions cited by this Court *En Banc* in the assailed Decision (*i.e.*, that the server shall **accomplish the bottom portion of the notice and make a written report under oath** before a Notary Public or any person authorized to administer oath under Section 14 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, setting forth the manner, place, and date of service; the name of the person/barangay official/professional courier service company who received the same; and such other relevant information) which are intended to prove valid service upon the taxpayer is applicable only to ordinary mail, but not to registered mail, which is the mode of service in the case at bar. As such, petitioner alleges that in case of service by registered mail, submission of the registry receipt issued by the post office is sufficient and compliance with the abovementioned preconditions is not required.

We remain unconvinced.

We reproduce below the relevant portion of Revenue Regulation (**RR**) No. 12-99, as amended by RR No. 18-2013, on service of tax assessments by registered mail:

...

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:

...

(iii) Service by mail is done by sending a copy of the notice by registered mail to the registered or known address of the party with instruction to the Postmaster to return the mail to the sender after ten (10) days, if undelivered. A copy of the notice may also be sent through reputable professional courier service. If no registry or reputable professional courier service is available in the locality of the addressee, service may be done by ordinary mail.

The server shall accomplish the bottom portion of the notice. He shall also make a written report under oath before a Notary Public or any person authorized to administer oath under Section 14 of the NIRC, as amended, setting forth the manner, place and date of service, the name of the person/barangay official/professional courier service company who received the same and such other relevant information. The registry receipt issued by the post office or the official receipt issued by the professional courier company containing sufficiently identifiable details of the transaction shall constitute sufficient proof of mailing and shall be attached to the case docket.

...

It is settled in jurisprudence that – *ubi lex non distinguit, nec nos distinguere debemus.* Where the law does not distinguish, we ought not to distinguish.[6]

A plain reading of the above provisions shows that the second paragraph, which requires the server to accomplish the bottom portion of the notice and make a written report under oath as to the factual circumstances of the service, **pertains to service by mail in general,** as this is the mode of service discussed under Section 3.1.6 (III). Nowhere did the provisions qualify that the said pre-requisites apply only to ordinary mail. There being no basis for petitioner's contention that the said preconditions apply to service by ordinary mail **only,** the same accordingly govern service by registered mail as well.

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6 *Taganito Mining Corporation v. Commissioner of Internal Revenue,* G.R. No. 216656, 26 April 2021.

While Section 3.1.6 (III) of RR 12-99, as amended, did state that the registry receipt issued by the post office containing identifiable details of the transaction constitutes sufficient proof of *mailing,* the same does not automatically prove *receipt* by the taxpayer.

Jurisprudence clearly states that, "to enable the taxpayer to determine his remedies thereon, due process requires that it must be **served on and received by the taxpayer**."[7] As such, proof that registered mail was delivered is not enough. Instead, there must also be proof on how, who, and when the same was received by the taxpayer. In *Commissioner of Internal Revenue v. South Entertainment Gallery, Inc.*,[8] the Supreme Court ruled that:

> ...
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> As between the claim of non-receipt of notices of registered mail by a party and the assertion of an official whose duty is to send notices, which assertion is fortified by the presumption that the official duty has been regularly performed, the choice is not difficult to make. As shown in the records, the postmaster included in his certification the manner, date, and recipient of the delivery, a criterion for the proper service of judgment which this Court enunciated in *Santos v. Court of Appeals, viz:*
>
> Clearly then, proof should always be available to the post office not only of whether or not the notices of registered mail have been reported delivered by the letter carrier but also of **how or to whom and when such delivery has been made.** Consequently, it cannot be too much to expect that when the post office makes a certification regarding delivery of registered mail, such certification should indicate the data not only as to whether or not the corresponding notices were issued or sent but also as to how, when, and to whom the delivery thereof was made.
>
> ...

In this case, both the Special Third Division and the Court *En Banc* found that: (1) the respondent's address indicated in the assessment notices did not match the address stated in respondent's General Information Sheet; (2) the Bureau of Internal Revenue (**BIR**) did not accomplish the "stamped received" found at the upper and bottom portion of the assessment notices; (3) in the PhilPost Proof of Delivery submitted by petitioner, no name appears as recipient of the

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7 *Commissioner of Internal Revenue v. Pascor Realty and Development Corporation, et al.*, G.R. No. 128315, 29 June 1999.

8 G.R. No. 225809, 17 March 2021; emphasis supplied.

Preliminary Assessment Notice; and (4) the Registry Receipt submitted by petitioner merely indicates that a letter/package was mailed to respondent and nothing more. Clearly, petitioner was not able to establish its allegation that respondent was properly served with the assessment notices. Therefore, the only logical conclusion from these factual circumstances is that there was no valid service of the assessment notices upon respondent, in patent violation of latter's right to due process.

Even assuming that there was valid service of the assessment notices upon the respondent, the ultimate result will remain the same, *i.e.*, the subject tax assessments are still void. As found and aptly discussed by this Court *En Banc* in the assailed Decision, a revenue officer who was not authorized pursuant to a letter of authority participated in the audit and examination of the respondent. It is well-established in jurisprudence that, as a consequence of the violation of the taxpayer's due process rights, the CIR's tax assessments shall be deemed null and void and, thus, his or her efforts towards examination and assessment shall bear no valid fruit.[9] Consequently, the tax assessments subject of this case are null and void.

WHEREFORE, in view of the foregoing, the Commissioner of Internal Revenue's "Motion for Reconsideration (Decision dated 03 February 2026)" filed on 27 February 2026 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[9] *Commissioner of Internal Revenue v. Metro Star Superama, Inc.*, G.R. No. 185371, 08 December 2010; *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc.*, G.R. Nos. 201398-99, 03 October 2018; *Commissioner of Internal Revenue v. Liquigaz Philippines Corporation*, G.R. No. 215534, 18 April 2016.

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WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice