REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2443** (CTA Case No. 9184)
	Present:
-versus-	**DEL ROSARIO**, *PJ,* **UY**, **RINGPIS-LIBAN**, **MANAHAN**, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, and **FERRER-FLORES**, *JJ.*
TEKTITE INSURANCE BROKERS, INC., *Respondent.*	Promulgated: NOV 25 2022 11:40am

x -- x

RESOLUTION

DEL ROSARIO, PJ.:

For resolution is petitioner's "**Motion for Reconsideration (En Banc Decision dated 20 June 2022)**" filed *via* registered mail on June 30, 2022, and received by the Court on July 21, 2022, with respondent's "**Comment/Opposition (To Petitioner's Motion for Reconsideration dated June 30, 2022)**" filed on August 16, 2022.

In said Motion for Reconsideration, petitioner prays that the Court reverse and set aside the assailed Decision.

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, in light of the foregoing, the Petition for Review filed on March 9, 2021 by the Commissioner of Internal Revenue is **DENIED** for lack of merit.

> The Commissioner of Internal Revenue, his representatives, agents or any person acting on his behalf are hereby **ENJOINED** from enforcing the collection of the deficiency income tax, value-added tax, and expanded withholding tax assessments issued against Tektite Insurance Brokers, Inc. arising from the Formal Letter of Demand and Assessment Notices all dated January 9, 2015, for the disputed deficiency income tax, value-added tax, and expanded withholding tax, inclusive of surcharges and interest in the aggregate amount of ₱9,616,239.28, for taxable year ended December 31, 2011. The order of suspension is **IMMEDIATELY EXECUTORY** consistent with Section 4, Rule 39 of the Rules of Court.
>
> **SO ORDERED.**"

In the present Motion, petitioner argues that respondent's right to due process of law was not violated as respondent was accorded adequate time to file its reply to the Preliminary Assessment Notice (PAN). Petitioner claims that there was a mistake as to the date of the issuance of the Formal Letter of Demand (FLD) and Assessment Notices that would not amount to the violation of due process as respondent was notified of the assessment and was given ample time to protest petitioner's findings.

Respondent, on the other hand, maintains that it was deprived of its right to due process of law when petitioner failed to observe the fifteen (15)-day period for it to reply to the PAN before the issuance of the FLD as provided under Section 3.1.2 of Revenue Regulations No. 12-1999, as amended.

THE COURT'S RULING

After careful evaluation of the parties' respective arguments, the Court resolves to deny petitioner's "Motion for Reconsideration".

A motion for reconsideration shall point out specifically the findings or conclusions of the judgment or final order which are not supported by the evidence or which are contrary to law, making express reference to the testimonial or documentary evidence or to the provisions of law alleged to be contrary to such findings and conclusions.[1] It is thus incumbent upon the movant to convince the Court that certain findings and conclusions in the assailed decision are not supported by evidence or are contrary to law.

The Court notes that no new substantial arguments have been adduced to warrant the reconsideration sought. Petitioner merely raised a matter which the Court has thoroughly passed upon in the assailed

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[1] Section 2, Rule 37 of the Rules of Court.

Decision. Accordingly, the Court finds no cogent reason to reverse or modify the assailed Decision.

WHEREFORE, in light of the foregoing, petitioner's "**Motion for Reconsideration (En Banc Decision dated 20 June 2022)**" posted on June 30, 2022 is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

(*on official business*)
CORAZON G. FERRER-FLORES
Associate Justice