REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10631

LI-SON TRANSPORT SERVICE INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village, Makati City

ATTY. LEONARD BRYAN DG. GONZALES
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Legal Division Revenue Region No.5
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Caloocan City

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Ortigas Center, Pasig City 1605

GREETINGS:

You are hereby notified by these presents that on **January 8, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **January 8, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

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- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. **10631**

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:
JAN 08 2025; 10:30AM

x - x

RESOLUTION

***BACORRO-VILLENA, J.*:**

For the Court's resolution is petitioner Li-son Transport Service, Inc.'s (**petitioner**'s) "Motion for Reconsideration (Re: Decision dated 23 July 2024)"[1] (**MR**) filed *via* LBC on 15 August 2024, with respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Comment/Opposition"[2] (**Comment**) thereto, filed on 22 August 2024.

The MR seeks the reversal of the Court's Decision dated 23 July 2024[3] (**assailed Decision**), dismissing petitioner's Petition for Review[4] filed on 26 October 2021 due to lack of jurisdiction. The dispositive portion of the assailed Decision reads, thus:

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1 Division Docket, pp. 350-361.
2 Id., pp. 364-369.
3 Id., pp. 318-349.
4 Id., pp. 6-17.

> ...
>
> **WHEREFORE**, the foregoing premises considered, the present Petition for Review filed by petitioner Li-son Transport Service Inc. on 26 October 2021 is hereby **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED.**
>
> ...

In the MR, against the Court's finding that petitioner's protest against the Formal Letter of Demand with Details of Discrepancies and Assessment Notices (**FLD/FAN**) was invalid, petitioner claims otherwise and cites in support of its position that: (1) petitioner indicated in its protest that it was requesting for a reinvestigation; (2) its President cannot be expected to know the intricacies of a request for reinvestigation (including the requirement to submit supporting documents); (3) its protest should have been treated instead as a request for reconsideration; (4) while the protest inadvertently referred to the Preliminary Assessment Notice (**PAN**), the true intent to protest the FLD/FAN can be gleaned from the time of filing the protest (which was after petitioner's receipt of the FLD/FAN); and, (5) petitioner sufficiently cited the law, rules, regulations, and jurisprudence on which its protest was based.

Petitioner also claims that the Letter of Authority (**LOA**) for the present case had not been validly served. In relation thereto, petitioner denies the authority of the recipient of the LOA that was supposedly and allegedly issued to petitioner.

Petitioner further maintains that, as opposed to the disquisitions in the assailed Decision, it did not rely erroneously on the ruling in *Mannasoft Technology Corporation v. Commissioner of Internal Revenue.*[5] The aforementioned case provided for the invalidity of the FAN issued (for violating the taxpayer's due process rights), when it was established that the Notice of Informal Conference (**NIC**) and PAN were not received. Conversely, the assailed Decision distinguishes that herein petitioner received the pertinent issuances and did not deny receipt thereof.

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5 G.R. No. 244202, 10 July 2023.

Finally, petitioner highlights that Revenue Regulations (**RR**) No. 12-99, as amended by RR No. 18-2013 finds suppletory application in the instant case, in connection with the due process requirements for serving an LOA.

In his or her Comment, respondent echoes the Court's findings that the latter lacks jurisdiction to take cognizance of the present case. Respondent likewise argues that the LOA in this case was validly served. Lastly, respondent points out that the manner and period of appeal are mandatory and jurisdictional requirements, which petitioner must adhere to.

We resolve.

At the onset, it is noted that petitioner has raised issues that have already been passed upon and discussed exhaustively in the assailed Decision. Nonetheless, to put the issues to rest, We briefly address petitioner's arguments contesting the Court's declaration of the invalidity of its protest to the FLD.

As regards its argument that its President cannot be expected to be knowledgeable of the regulations in filing a request for reinvestigation, such lapse cannot be excused. Sanctioning the same renders the laws or regulations in question unenforceable.[6] Indeed, the time-honored principle that "ignorance of the law excuses no one from compliance therewith" bolsters this conclusion.[7]

Relative to its other contention that petitioner sufficiently cited the law, rules, regulations, and jurisprudence on which its protest was based, a scrutiny of petitioner's Letter-Protest shows that petitioner set forth its basis for **filing** the protest and not the actual **basis** of its protest. In appreciating the letter as a whole, it is apparent that the letter is in the tenor of an invitation to negotiate, rather than actual protest.

Nonetheless, to remedy the aforementioned issues, without completely meeting the requirements in RR No. 12-99, as amended, could not render petitioner's protest valid. As We have previously

6 See *Ely Chan Sa Velasco v. Hon. Rodolfo A. Ortiz, Judge of the Court of First Instance of Rizal, Branch XXXI, Quezon City, et al.*, G.R. No. L-51973, 16 April 1990.

7 See NEW CIVIL CODE, Article 3.

discussed in the assailed Decision, the following must be stated in the protest: (*i*) the nature of the protest whether reconsideration or reinvestigation, specifying newly discovered or additional evidence he intends to present if it is a request for reinvestigation, (*ii*) date of the assessment notice, and, (*iii*) the applicable law, rules and regulations, or jurisprudence on which his protest is based. Failure to comply with these mandatory prerequisites renders the protest void and devoid of legal force and effect.

In any case, We had thoroughly explained the matter in the assailed Decision. Thus, We find little need to reiterate our disquisitions concerning the legal and factual basis of petitioner's claim. Meanwhile, the remainder of petitioner's arguments in its MR consist of those already raised and considered by this Court.

Relevantly, in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[8], the Supreme Court explained, to wit:

> ...
>
> 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 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.
>
> ...

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[8] G.R. No. 109645 (Resolution), 04 March 1996.

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[9] ruled:

> ...
>
> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.**
>
> ...

Indubitably, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, petitioner had failed to do so.

WHEREFORE, the foregoing premises considered, petitioner's "Motion for Reconsideration (Re: Decision dated 23 July 2024)" filed on 15 August 2024 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[9] G.R. No. 159938, 22 January 2007; Citation omitted and emphasis supplied.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE

LANEE S. CUI-DAVID
Associate Justice