REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2293** (CTA Case No. 9418)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** *and* **CUI-DAVID,** *JJ.*
ROBINSONS TRUE SERVE HARDWARE PHILIPPINES, INC., *Respondent.*	Promulgated: AUG 03 2022 9:05 am

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R E S O L U T I O N

MANAHAN, J.:

This resolves the *Motion for Reconsideration (of the Decision dated 1 March 2022)*[1] filed by respondent Robinsons True Serve Hardware Philippines, Inc. (Robinsons True Serve) on March 21, 2022. Robinsons True Serve assails the Decision dated March 1, 2022, which disposed of the case, as follows:

> **WHEREFORE**, the Petition for Review is **GRANTED**. The Decision and Resolution of the Court's 2nd Division, dated January 23, 2020 and June 15, 2020, respectively, are **REVERSED and SET ASIDE**. Accordingly, let the case be **REMANDED** to the CTA 2nd Division for computation of

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[1] EB Docket, pp. 330-370.

> Robinsons True Serve's deficiency tax liabilities for taxable year ended December 31, 2010.
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> Despite the foregoing, the CIR and his representatives, are still **ENJOINED** from collecting the subject deficiency taxes until final computation by the Court.
>
> **SO ORDERED.**[2]

On April 25, 2022, petitioner Commissioner of Internal Revenue (CIR) filed his *Comment (On Respondent's Motion for Reconsideration dated 21 March 2022).*[3]

In its *Motion,* Robinsons True Serve reiterates its argument that the subject tax assessment is void because it lacks a definite amount payable and final demand for payment thereof. Robinsons True Serve adds that the subject tax assessment is void due to the lack of authority of the revenue officers to examine its books of accounts, and, that the Court of Tax Appeals (CTA) can rule on said issue even if raised for the first time at this level. Based on the foregoing, respondent states that there is no need to remand the instant case to the CTA 2nd Division since the subject Formal Letter of Demand (FLD) and Final Decision on Disputed Assessment (FDDA) are void.

On the other hand, the CIR states that the assessment notices are valid and contain the necessary information as required by law. The basic tax deficiency as well as the surcharge and interest were already fixed in said FLD, and the interests were computed. However, as provided for by law, if respondent still fails to pay the definitely stated tax liability on or before the date up to where the interests were computed, the deficiency interest will have to be adjusted accordingly. As to the issue on the authority of the revenue officers, the CIR states that the Letter of Authority (LOA) authorized Revenue Officer (RO) Vivien Guillermo and Group Supervisor (GS) Marivic Bautista. The inclusion of ROs Paez and Almedilla does not detract from nor destroy the authority granted to RO Guillermo and GS Bautista.

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[2] EB Docket, p. 319.
[3] EB Docket, pp. 374-381.

After considering the arguments raised by the parties, the Court finds that Robinsons True Serve's *Motion* should be denied.

As previously discussed, the assessment notices attached to the FLD and FDDA contained due dates, which are November 14, 2014 and March 30, 2016, respectively. With the clear due dates, the clear basic deficiency tax, and the computation of the applicable interests up to the applicable due date, then there is a definite amount of tax liability. It is reiterated that the basic deficiency tax liability remains the same regardless when the taxpayer chooses to pay the assessment. The interest, and only the interest, may be adjusted if the taxpayer pays after the due date. What is important is that there is a due date contained in the assessment notice.

As to the argument that the revenue officers were not properly authorized to conduct the audit and examination of Robinsons True Serve's books of accounts, we find the same without merit.

It is true that the Court is not precluded from considering that issue on the revenue officers' authority or lack thereof, even if the taxpayer failed to raise it at the earliest opportunity, because such issue goes into the intrinsic validity of the assessment itself.[4]

Nevertheless, the Court finds that (RO) Vivien Guillermo, who was named in the LOA, was not replaced or transferred. RO Guillermo was present up to the recommendation for the issuance of the assessment notices against Robinsons True Serve. Said actions were conducted by RO Guillermo pursuant to a validly issued LOA. We find that the mere act of signing the various memoranda[5] by other revenue officers does not negate the validly issued LOA in favor of RO Guillermo, nor does it invalidate the assessments.

Based on the foregoing, the Court finds no compelling reason to reverse or modify the conclusion in the assailed Decision.

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[4] *Himlayang Pilipino Plans, Inc. v. Commissioner of Internal Revenue*, G.R. No. 241848, May 14, 2021.

[5] EB Docket, Respondent's *Motion for Reconsideration (of the Decision dated 1 March 2022)*, Annexes "B", "C", and "D", pp. 350-358, 359-360, and 361-368, respectively.

WHEREFORE, the *Motion for Reconsideration (of the Decision dated 1 March 2022)* filed by Robinsons True Serve Hardware Philippines, Inc. is **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

(On Leave)
ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
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