CTA Form No. 8 (For DCC)

23-000213-0047

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 11158

GMA WORLDWIDE (PHILS.), INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

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

ATTY. DAYNE B. MEDINA
ATTY. SHEEHERAZADEE A. LABOR-MORAN
ATTY. XINIA CARMELA B. CRUZ-LAVER
ATTY. PAULYN ANN A. UMIPIG-LABUCAY
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Bureau of Internal Revenue
Revenue Region 7A - Legal Division
Room 516, Roof Deck, Fisher Mall
Fernando Poe Jr. Avenue corner Quezon Avenue, Quezon City

SALVADOR LLANILLO & MIJARES
Units 1706-1711, 17th Floor, Tower One & Exchange Plaza
Ayala Triangle, Ayala Avenue

GREETINGS:

You are hereby notified by these presents that on **February 20, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 25, 2026.**

for **Atty. Maria Johoanna F. Chan-Te**
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

GMA WORLDWIDE (PHILS.), INC., *Petitioner*,	**CTA CASE NO. 11158**
	Members:
- versus -	**BACORRO-VILLENA**, *Acting Chairperson, and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: FEB 20 2026; 3:50PM

x- -x

RESOLUTION

CUI-DAVID, J.:

This resolves respondent's *Motion for Reconsideration,*[1] filed on August 22, 2025, with petitioner's *Comment (Re: Respondent's Motion for Reconsideration),* filed on November 3, 2025.

Respondent seeks reconsideration of the Court's *Decision*[2] promulgated on August 1, 2025 (*assailed Decision*), the dispositive portion of which reads:

> **WHEREFORE**, the *Petition for Review* filed by GMA Worldwide (Phils.), Inc. is **GRANTED**. Accordingly, respondent's Notice of Denial dated April 3, 2023, is hereby **ANNULLED**, **REVERSED**, and **SET ASIDE**. The deficiency Value-Added Tax assessment contained in the Formal Letter of Demand/Final Assessment Notices, and the subject of the instant appeal, demanding the payment of the amount of ₱573,425.13, plus all increments incident to the delinquency, is **CANCELLED** and **SET ASIDE**.

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1 Docket, pp. 544-549.
2 *Id.* at 523-543.

SO ORDERED.

Respondent anchors the *Motion* on the sole ground that the Court allegedly erred in ruling that the deficiency value-added tax (VAT) assessment is void for lack of factual basis and for violation of petitioner's right to due process. According to respondent, petitioner submitted documents for taxable year 2011. The said documents were verified, resulting in a deficiency VAT assessment. Thus, respondent maintains that, contrary to the Court's findings, the assessment in question is not a naked assessment.

Respondent also disagrees with the Court's finding that petitioner's right to due process was violated. Respondent avers that the Preliminary Assessment Notice (**PAN**) and Final Assessment Notice (**FAN**) were received by petitioner on March 12, 2015, and March 30, 2015, respectively. Allegedly, petitioner received the FAN eighteen (18) days after receipt of the PAN. For respondent, the mere fact that the FAN carried an earlier issuance date does not automatically invalidate the assessment, since petitioner allegedly had the full fifteen (15) days from receipt of the PAN to dispute the assessment.

In its *Comment*, petitioner submits that respondent failed to raise any new or compelling argument in his *Motion* that has not already been deliberated upon by the Court in the assailed *Decision*. Hence, it prays for the Court to deny respondent's *Motion for Reconsideration* for lack of merit.

Respondent's *Motion* is unavailing.

After a careful examination of the records and a meticulous evaluation of the arguments raised in the *Motion*, the Court finds no cogent reason to disturb its ruling in the *assailed Decision* dated August 1, 2025. The matters raised therein have already been fully discussed and resolved by the Court in pages 8 to 20 of the *assailed Decision*. A restatement thereof would serve no useful purpose.

In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[3] the Supreme Court emphasized that it is incumbent upon the movant to convince

[3] G.R. No. 159938, January 22, 2007 [Per J. Garcia, First Division], citing *Ortigas and Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per C.J. Narvasa, Third Division].

the Court that certain findings or conclusions are contrary to law, as follows:

> 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.

As no new matters or issues have been presented that would warrant reconsideration, much less modification, of the *assailed Decision* dated August 1, 2025, the Court is constrained to deny the *Motion* for lack of merit.

WHEREFORE, premises considered, respondent's *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice