REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

ASIAN NAVIGATION AND TRACKING SYSTEMS, INC.
Respondent.

CTA EB NO. 1490
(CTA CASE NO. 7999)

Present:
Del Rosario, *P.J.,*
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, *and*
Manahan, ***JJ.***

Promulgated:

JUL 06 2018 2:01 p.m.

x---x

RESOLUTION

RINGPIS-LIBAN, ***J.*:**

Submitted for resolution is the petitioner's "Motion for Reconsideration" filed on February 9, 2018.[1]

Petitioner seeks reconsideration of the Court *En Banc's* Decision, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the Petition for Review is **DENIED** for lack of merit. The assailed Decision dated March 17, 2016 and the assailed Resolution dated July 7, 2016 are **AFFIRMED**.

[1] Rollo, CTA EB No. 1490, pp. 129-137.

SO ORDERED."

In the Motion for Reconsideration, petitioner argues that: 1) the Court does not have jurisdiction over the subject matter since there is no disputed assessment to speak of because respondent failed to file a valid protest; and 2) respondent's right to due process was not violated because the notices were validly sent to the registered business address of respondent.

In the Resolution[2] dated March 23, 2018, the Court *En Banc* required respondent to file its Comment on the "Motion for Reconsideration."

On May 3, 2018, respondent filed its "Comment/Opposition [To petitioner's Motion for Reconsideration dated 9 February 2018]."[3]

Respondent counter-argues that the instant motion is a rehash of petitioner's previous arguments that were duly and fully passed upon by the Court; that the said motion contains no substantial reason to warrant the reconsideration sought; that the Court correctly ruled that it has jurisdiction to hear and decide the subject matter of the cases; and that the Court correctly ruled that the cancellation of the assessments issued by petitioner is highly warranted considering that petitioner violated respondent's right to due process.

After consideration, the Court *En Banc* resolves to deny the instant motion. The Court *En Banc* reviewed the grounds relied upon by petitioner in support of its Motion for Reconsideration but finds no cogent reason to grant the same. Petitioner merely reiterated the issues and grounds relied upon in his Petition for Review. The arguments presented in the instant motion were already passed upon, discussed and judiciously resolved in the assailed Decision dated January 11, 2018.

The Court *En Banc* reiterates its ruling that the Court has jurisdiction over the subject matter of the case since the validity of the assessment itself is the issue in this case. It is within the power of this Court to decide on the validity of the assessment pursuant to Section 3, Rule 4 of the Revised Rules of the Court of Tax Appeals. Moreover, the Court restates its ruling that petitioner is bound by his admission in the Joint Stipulation of Facts and Issues that as of June 24, 2008, petitioner is already aware that respondent's address is at Mezzanine Floor, Salesiana Building, corner Pasong Tamo and Arnaiz Sts., Makati City. The Premilinary Assessment Notice, Formal Assessment Notice with Formal Letter of Demand that were sent to Unit 1903, the Centerpoint Building, Dona Julia Vargas Ave., Ortigas Center, Pasig City were not received by respondent. The notices were sent to the wrong address of respondent, hence, there was no valid service of notices.

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[2] Rollo, CTA EB No.1490, pp.139-140.
[3] Id., pp. 141-153.

In fine, this Court finds no cogent reason to deviate from the previous ruling that the subject assessments are void and should be cancelled.

In the case of *Ferdinand Marcos et al. vs. Hon. Raul Manglapus et al.*[4], the Supreme Court emphasized that in all motions for reconsideration, the burden is upon the movant, petitioner herein, to show that there are compelling reasons to reconsider the decision of the Court. In present case, petitioner was not able to convince the Court *En Banc* that its ruling is erroneous, improper, contrary to law or evidence. Having failed to do so, the petitioner's Motion for Reconsideration must fail.

WHEREFORE, premises considered, the "Motion for Reconsideration" is **DENIED for lack of merit**.

SO ORDERED.

Ma. Belen S

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

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[4] *Marcos vs. Manglapuz*, G.R. No. 88211, October 27, 1989.