Republic of the Philippines
**COURT OF TAX APPEALS**
Quezon City

***EN BANC***

**COMMISSIONER OF INTERNAL REVENUE,**
Petitioner,

-versus-

**ARTDEPOT, INC.,**
Respondent.

**CTA EB NO. 1447**
(CTA Case No. 8548)

Present:
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.
BAUTISTA
UY
CASANOVA
FABON-VICTORINO
MINDARO-GRULLA
RINGPIS-LIBAN, and
MANAHAN,JJ.

Promulgated:
AUG 15 2017 2:57 p.m.

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# RESOLUTION

***MINDARO-GRULLA, J.:***

This resolves petitioner's "Motion for Reconsideration" of the Decision dated March 29, 2017 of this Court en banc, the pertinent portion of which reads:

> "***WHEREFORE***, *the Petition for Review is* ***DENIED,*** *for lack of merit. Accordingly, the Decision dated January 6, 2016, rendered by the Third Division of this Court in CTA Case No. 8548, and its Resolution dated March 23, 2016. are* ***AFFIRMED****. No pronouncement as to costs.*
>
> ***SO ORDERED****."*

In assailing this Court's Decision, petitioner raised the following issues:

"I.

THE PETITIONER VALIDLY ISSUED AND SERVED THE 2008 NOTICE FOR INFORMAL CONFERENCE,

PRELIMINARY ASSESSMENT NOTICE AND FINAL ASSESSMENT NOTICE TO RESPONDENT.

II.

THE HONORABLE COURT ERRED IN NOT GIVING EVIDENTIARY VALUE TO RESPONDENT'S MARKED DOCUMENTARY EVIDENCE RELATIVE TO THE SERVICE OF THE PRELIMINARY ASSESSMENT NOTICE AND FINAL ASSESSMENT NOTICE ISSUED TO PETITIONER.

III.

THE RESPONDENT WAS AFFORDED ITS RIGHT TO DUE PROCESS."

A perusal of the Motion for Reconsideration reveals that petitioner rehashed its argument in the petition and in the "Motion for Reconsideration" of this Court's Third Division decision dated January 6, 2016.

We resolve to deny the motion.

After a careful examination of petitioner's "Motion for Reconsideration", the Court finds that the issues and arguments raised in said motion had already been sufficiently passed upon and fully discussed not only by the Third Division's Decision dated January 6, 2016 and its Resolution dated March 23, 2016 but also by this Court en banc's Decision dated March 29, 2017.

To reiterate, even if the Certification of the Philippine Postal Service Corporation is formally offered and admitted, the fact remains that petitioner failed to prove that respondent received the Final Assessment Notice (FAN) for taxable year 2008. There is no evidence to prove that Security Guard H. Pacelo, who received the registered mail No. 1835, was duly authorized by respondent to receive the same in its behalf. Further, registered mail No. 1835 pertains to FAN for taxable year 2007[1].

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[1] Exhibit "P-8" pp.66.

In sum, We found no substantial argument was raised to merit reconsideration of our Decision promulgated on March 29, 2017.

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

**SO ORDERED.**

Cielito N. Mindaro-Grulla
**CIELITO N. MINDARO-GRULLA**
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

Ma. Belen
**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

Catherine T. Manahan
**CATHERINE T. MANAHAN**
Associate Justice