REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

PMAC BUSINESS OPERATIONS, INC.,	**CTA CASE NO. 10391**
Petitioner,	Members: **RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE,	Promulgated:
Respondent.	FEB 2 1 2024 11:56 a.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's "Motion for Reconsideration" ("Motion"), filed via registered mail on 29 December 2023, with petitioner's "Comment/Opposition to Motion for Reconsideration" ("Comment"), filed on 24 January 2024.

Respondent, through his Motion, challenges this Court's 24 November 2023 Decision ("Assailed Decision"), which granted the instant Petition for Review, and cancelled the assailed assessments against petitioner. Respondent claims that the Petition was filed late, that the Formal Letter of Demand ("FLD") attached to the Final Assessment Notice ("FAN") clearly identified "October 22, 2020" as the due date of payment in said letter's upper-left corner, and that petitioner failed to refute the validity of the assessments against it.

Meanwhile, petitioner points out that the deadline for the filing of the Petition for Review fell on a weekend followed by a holiday, that no such due date appears on the upper-left corner of the FLD, and that respondent's invocation of the presumption of an assessment's correctness does not address the specific findings of the Court in the Assailed Decision.

The Motion is bereft of merit.

All of petitioner's observations are correct here. First, 31 October 2020 fell on a Saturday while 2 November 2020 was considered an "Additional Special (Non-Working) Day" by ***Proclamation No. 845***. Given that petitioner could not have filed its Petition on any of those days, it had until 3 November 2020 to file said Petition, which it did. Petitioner thus filed its Petition for Review on time, and the Court correctly obtained jurisdiction over the case.

Second, respondent's claim as to the due date is an obvious falsehood. The date "October 22, 2020" appears nowhere on the FLD and certainly not in its upper-left corner. The date "OCT 22 2020" does appear on the upper-right corner of the Final Decision on Disputed Assessment ("FDDA"), but the upper-left corner of a document is not its upper-right corner, and, more importantly, the FLD is not the FDDA. Given that what is at issue here is the absence of a clear due date on the FLD/FAN, respondent's second argument fails.

Finally, respondent's gesturing towards the presumption of an assessment's correctness may somewhat work as an initially raised defense, but it is irrelevant at this point of the proceedings. The Petition for Review was mainly granted due to the various violations of petitioner's right to due process, many of which respondent failed to address in the Motion. Meanwhile, the aforementioned presumption is merely a *presumption* that can be disputed and found to be false. It thus cannot stand once multiple due process violations are found to have been committed.

In sum, the Court sees no reason to disturb Our findings in the Assailed Decision.

WHEREFORE, premises considered, respondent's Motion for Reconsideration is hereby **DENIED** for lack of merit. The Decision, dated 24 November 2023, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice