REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

IMA LAND HOLDINGS, INC., *Petitioner,*	**CTA CASE NO. 9505**
-versus-	Members: **UY,** *Chairperson,* **RINGPIS-LIBAN,** *and* **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAR 0 2 2021 12:54 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court is respondent's Motion for Reconsideration, filed on 15 January 2021,[1] with petitioner's Opposition/Comment (against respondent's motion for reconsideration) ("Comment"), filed on 22 January 2021.[2]

In the Motion for Reconsideration, respondent alleges that:

1. The Honorable Court erred in ruling that the failure of the new revenue officer to secure a new Letter of Authority ("LOA"), as provided in ***Revenue Memorandum Order No. 43-90***, results in lack of authority of the revenue officer and, as a consequence thereof, renders the assessment invalid;

2. The Honorable Court erred in ruling that a new LOA must be issued to a new revenue officer assigned to examine a taxpayer's books of accounts;

3. A Memorandum of Assignment may be issued by the head of the investigating office; and

[1] Records.
[2] *Ibid.*

4. The Honorable Court erred in ruling that respondent failed to observe the fifteen-day period given to taxpayers to file a Reply to the Preliminary Assessment Notice ("PAN"). Respondent did not violate petitioner's right to due process.

In its Comment, petitioner counter-argued the following:

1. The absence of a validly issued LOA to conduct an audit of a petitioner's books of accounts renders the present assessment void; and

2. Non-observance of the 15-day period to protest the PAN violates petitioner's right to due process, which similarly rendered the instant assessment void.

We deny the Motion for Reconsideration.

Following a studied review of the arguments raised by respondent, it appears that these have already been sufficiently passed upon, discussed, and judiciously resolved in the Decision, dated 23 November 2020. The Motion discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice