REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

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COMMISSIONER OF INTERNAL REVENUE
Petitioner,

- versus -

FREELIFE PHILIPPINES DISTRIBUTION, INC. – PHILIPPINE BRANCH,
Respondent.

CTA EB No. 1714
(CTA Case No. 8838)

Present:

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

Promulgated:

APR 22 2019

2:58 p.m.

x - x

RESOLUTION

UY, J.:

For resolution is petitioner's **"MOTION FOR RECONSIDERATION"**[1] filed on January 29, 2019, with respondent's **"COMMENT"**[2] filed on March 11, 2019, praying for the reversal and setting aside of this Court *En Banc*'s Decision dated January 4, 2019, the dispositive portion of which reads:

> "**WHEREFORE,** in light of the foregoing considerations, the instant *Petition for Review* is **DENIED** for lack of merit. Accordingly, the Decision dated April 27, 2017 and the Resolution dated August 29, 2017, both rendered by the Court in Division in CTA Case No. 8838, are **AFFIRMED**.

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[1] EB Docket, pp. 145 to 150.
[2] EB Docket, pp. 154 to 164.

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SO ORDERED."

Petitioner's arguments:

In his *Motion for Reconsideration*, petitioner argues that the Court *En Banc* committed error in declaring that petitioner failed to observe the due process requirement of the law. Allegedly, respondent was informed of the facts and the law on which the subject assessment was based.

Thus, petitioner reiterates his position that the subject assessments have become final, executory and demandable due to the failure of the respondent to timely file the *Petition for Review* in accordance with the provisions of Section 228 of the Tax Code.

Finally, petitioner reasserts that the Court in Division erred in not considering the merits of the case and declaring respondent not liable for the deficiency tax assessments.

Respondent's counter-arguments

In its Comment, respondent submit that petitioner's *Motion for Reconsideration* failed to point out the Court *En Banc*'s findings or conclusions which are supposedly contrary to law; and that the instant motion should be treated as a *pro forma* motion which did not stay or suspend the reglementary period for filing a Petition for Review with the Supreme Court.

Respondent further argues that petitioner failed to observe the due process requirement in the issuance and service of *the Formal Letter of Demand* or *Final Assessment Notice.*

And contrary to the arguments of petitioner, the subject assessments have allegedly not become final or unappealable and that its *Petition for Review* was seasonably filed.

THE COURT *EN BANC'S* RULING

Petitioner's *Motion for Reconsideration* lacks merit.

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A careful perusal of the *Motion for Reconsideration*, as well as the Comment thereto, shows that the arguments raised in the said *Motion* are mere reiteration of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, finding no compelling reason to reconsider, modify or reverse Our Decision, We shall no longer belabor in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, in light of the foregoing considerations, the instant *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice