REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

PROMESSO BUSINESS SOLUTIONS CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10529

Members:

RINGPIS-LIBAN, *PJ, Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

3:30 pm

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (of Decision dated February 5, 2026)*, filed on March 6, 2026, with petitioner's *Comment/Opposition* thereto, filed on April 17, 2026, assailing this Court's Decision, dated February 5, 2026.

The motion lacks merit.

Respondent essentially denies having violated petitioner's due process rights by forwarding a specific definition of due process. The definition offered by respondent, however, contradicts *Commissioner of Internal Revenue v. Fitness By Design, Inc.*[1] and *Commissioner of Internal Revenue v. Avon Manufacturing, Inc.*,[2] which served as the jurisprudential bases for Our ruling. Further, respondent does not show why such jurisprudence should be disregarded here, tellingly avoiding any mention of said rulings. The motion consequently fails to even identify why We declared the assessment void, much less substantially challenge such ruling.

We consequently see no reason to reverse the assailed Decision.

---

[1] G.R. No. 215957, November 9, 2016.
[2] G.R. Nos. 201398-99, October 3, 2018.

FOR THESE REASONS, respondent's *Motion for Reconsideration (of Decision dated February 5, 2026)*, filed on March 6, 2026, is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice