CTA Form No. 8 (For DCC)

18-000423-0088

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 9933

C.U.T. COMMERCIAL CORPORATION,
Petitioner,

- versus -

NOTICE OF RESOLUTION

BUREAU OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. MARVEEN B. DELA PAZ
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

GALIAS & RIVERA LAW OFFICES
3rd Floor, Prestige Tower, F. Ortigas Jr. Road
Ortigas Center, Pasig City

GREETINGS:

You are hereby notified by these presents that on **August 13, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 14, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

C.U.T. COMMERCIAL CORPORATION, *Petitioner,*	**CTA Case No. 9933**
- versus -	Members: **DEL ROSARIO,** *PJ, Chairperson,* **MANAHAN,** and **REYES-FAJARDO,** *JJ.*
BUREAU OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** AUG 13 2024 10:05 AM

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is the Bureau of Internal Revenue (BIR)'s Motion for Reconsideration[1] of the Decision promulgated on March 21, 2024. In the Assailed Decision, the Court annulled the BIR's Preliminary Collection Letter dated August 15, 2018 (PCL) issued against C.U.T. Commercial Corporation (petitioner or C.U.T. Commercial) for being void and ineffectual. Petitioner no longer filed a comment/opposition to the instant motion.[2] Thus, on May 22, 2024, the Court resolved[3] to submit the BIR's Motion for Reconsideration for resolution.

In the present motion, the BIR raises the same matters already passed upon and discussed at length by the Court in the Assailed Decision. To stress, the Court's jurisdiction covers "other matters" arising from the BIR's administration of tax laws and regulations,[4] which include collection measures employed by the tax authorities, such as the subject PCL. Also, the PCL was issued and implemented notwithstanding that the assessment was not yet due and demandable.

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1 Docket, pp. 563-568.
2 As per Records Verification dated May 9, 2024, issued by the CTA Judicial Records Division. Also see Resolution dated May 22, 2022.
3 In a Resolution dated May 22, 2022.
4 Section 7(a)(1), Republic Act (R.A.) No. 1125, as amended by R.A. No. 9282.

Thus, consistent with the Supreme Court's ruling in *Light Rail Transit Authority v. Bureau of Internal Revenue*,[5] the subject PCL is void.

In sum, in the absence of substantial arguments and only mere reiterations of past arguments to support the motion, there is no reason for the Court to reverse or modify the Assailed Decision.[6] Any further discourse will only be unnecessary and repetitive.[7]

WHEREFORE, in light of the foregoing considerations, the Bureau of Internal Revenue's Motion for Reconsideration of the Decision promulgated on March 21, 2024 is **DENIED** for lack of merit.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

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5 G.R. No. 231238, June 20, 2022.

6 See *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

7 *Social Justice Society (S JS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015. Also see *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92).