Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

NIPPO METAL TECH PHILS., INC. (formerly GLOBAL METAL TECH CORPORATION),
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 1273
(CTA Case No. 8329)

Present:
DEL ROSARIO, PJ,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA, and
RINGPIS-LIBAN, *J.J.*

Promulgated:

OCT 18 2016 3:30 p.m.

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RESOLUTION

CASANOVA, *J*.:

Before Us is respondent's Motion for Reconsideration (Re: Decision dated 17 May 2016), filed thru registered mail on June 16, 2016, with petitioner's Comment (Re: Respondent's Motion for Reconsideration dated 15 June 2016), filed on August 15, 2016.

Respondent seeks reconsideration of this Court's Decision dated May 17, 2016, the decretal portion of which reads as follows:

> "**WHEREFORE**, premises considered, the Assailed Decision and Assailed Resolution are hereby **REVERSED** and **SET ASIDE**. Accordingly, the Formal Letter of Demand/Final Assessment Notice with attached Audit Results/Assessment Notices dated February 17, 2009 is cancelled and declared **WITHDRAWN.**

SO ORDERED."

Respondent anchors its Motion on the following grounds, viz:

"I. THE HONORABLE COURT HAS NO JURISDICTION TO PASS UPON THE FINAL ASSESSMENT NOTICE, WHICH WAS ALREADY FINAL AND EXECUTORY.

II. THERE WAS NO DENIAL OF THE PROCESS TO PETITIONER."

Petitioner, on the other hand, maintains that respondent's failure to follow the procedures outlined in RR No. 12-99 constitutes a denial of taxpayer's right to due process; that, since it was denied due process when respondent issued the FLD/FAN prior to the lapse of the 15-day period given to the taxpayer to protest the PAN, the FLD/FAN should be considered as null and void, hence, the said assessment could not have become final, executory and demandable.

After a second hard look at respondent's arguments in his Motion, We find no compelling reason to grant the same. The arguments raised by respondent had already been fully and exhaustively addressed in the assailed Decision.

WHEREFORE, finding no cogent or substantial ground to warrant reconsideration of this Court's Decision dated May 17, 2016, respondent's Motion for Reconsideration (Re: Decision dated 17 May 2016) is hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

(I maintain my Dissent)
ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
(I concur with the Dissenting Opinion
of Presiding Justice Roman G. Del Rosario)
CIELITO N. MINDARO-GRULLA
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice