REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

RETIRO GOLDEN FOODS, INC., Petitioner,	**CTA CASE NO. 10519**
	Members:
- versus -	**RINGPIS-LIBAN**, *Chairperson,* **MODESTO-SAN PEDRO**, *and* **FERRER-FLORES**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAR 1 1 2025 4:12 pm

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RESOLUTION

***MODESTO-SAN PEDRO, J.*:**

For the Court's resolution is respondent's *Motion for Reconsideration (Re: Decision dated 2 January 2025)*, filed via registered mail on January 24, 2025, with petitioner's *Comment (Re: Respondent's Motion for Reconsideration)*, filed on February 17, 2025. The Motion assails this Court's Decision, dated January 2, 2025, which granted the instant Petition for Review.

Regarding respondent's insistence that petitioner's Administrative Protest was invalid for being unsigned, We remain unconvinced. The examples of accountability issues cited by respondent concern the Bureau of Internal Revenue's ("BIR") responsibilities in assessing and determining taxes due but *not* the Commissioner of Internal Revenue's quasi-judicial functions. However, the issues that may arise from accepting unsigned letters for the former do not necessarily apply to the latter. Indeed, it is telling that respondent had to invoke a completely different scenario and process to show how unsigned documents can cause issues while not showing how an unsigned administrative protest *in particular* could cause problems. The line of argument consequently falls flat.

Neither do we accept respondent's citation of the procedural rules for Courts. As observed by petitioner, the cited rules and jurisprudence apply to procedure before the Courts and not necessarily to procedure before quasi-judicial entities. Petitioner was thus not bound by such rules.

Assuming *arguendo* that said Court rules should apply to administrative protests against assessments, that petitioner's Protest was unsigned would still not be sufficient ground for its invalidation. If the procedural rules of Courts apply here, then so too should the oft encouraged liberality when applying said rules. With that in mind, respondent should have given petitioner the opportunity to correct such inadvertence rather than treat the entire protest as void over a technicality.

Furthermore, as observed by petitioner, the jurisprudence with the closest facts to the ones involved here is the case of *Industrial Textile Manufacturing Company of the Philippines, Inc. v. Commissioner of Internal Revenue.*[1] While relatively dated, it also involves an unsigned administrative protest and is thus, as said, closest to this case in terms of facts. And as the Court in said case declared that an inadvertent failure to sign an administrative protest "does not reduce it to a mere scrap of paper" especially as it included the legal and factual grounds of said assessment. We thus follow such jurisprudence here and reject respondent's contention.

As for respondent's argument that he did not violate petitioner's right to due process, the same lacks merit as well. Respondent claims that the Court found the Formal Letter of Demand ("FLD") contained "no explanation whatsoever" for the assessment but points out that in the FLD, petitioner's protest was denied for failure to attach documentary evidence. However, this was already covered in the assailed Decision, where We found that such statement was overly general and failed to "give specific reasons for the rejection of petitioner's specific arguments."[2] We did not find that the FLD lacked any explanation "whatsoever"—We found that the included explanation was insufficient to comply with the relevant due process requirements. The argument consequently fails as well.

Considering the above faults, the Court sees no reason to grant the Motion.

ACCORDINGLY, respondent's *Motion for Reconsideration (Re: Decision dated 2 January 2025)*, filed via registered mail on January 24, is hereby **DENIED** for lack of merit. The Decision, dated January 2, 2025, is hereby **AFFIRMED**.

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[1] CTA Case No. 4885, August, 22, 1996.

[2] Decision, dated January 2, 2025, p. 7, *Rollo* Vol. 2, p. 829.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice