REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

PEOPLE OF THE PHILIPPINES, *Plaintiff-appellant,*	**CTA Crim. Case No. A-19**
	Members:
- versus -	**REYES-FAJARDO,** *Acting Chairperson,* and **ANGELES,** *JJ.*
RONALD PUNAY ROBIN, *Accused-appellee,*	Promulgated: MAR 17 2026 4:00 p.m.

x - x

RESOLUTION

REYES-FAJARDO, *J.*:

For the Court's resolution is plaintiff-appellant's *Motion for Reconsideration (RE: Decision dated August 13, 2025),*[1] which seeks reversal of the Court's Decision,[2] that denied the appeal and affirmed the dismissal of the criminal action against accused-appellee. The *fallo* reads:[3]

> **ACCORDINGLY,** plaintiff-appellant's appeal filed on May 7, 2024 is **DENIED** for lack of merit. The appealed Decision dated November 13, 2023 and Resolution dated January 4, 2024, both rendered by the Regional Trial Court-Branch 47, Manila in Criminal Case No. R-MNL-22-04632-CR, are hereby **AFFIRMED.**
>
> **SO ORDERED.**

In ruling so, the Court found that the prosecution failed to establish the validity of the deficiency value-added tax (VAT)

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1 Docket, pp. 168 - 179. Personally filed on September 9, 2025 and electronically filed on September 10, 2025.
2 Decision promulgated on August 13, 2025 Docket, pp. 138 - 167.
3 *Id.* at p. 166.

assessment forming the basis of both the criminal and civil liability. Specifically, the Court found that the Bureau of Internal Revenue (BIR) failed to prove valid service of the Preliminary Assessment Notice (PAN) and the Formal Letter of Demand with Final Assessment Notices (FLD/FANs) in accordance with Section 228[4] of the National Internal Revenue Code (NIRC) of 1997, as amended, and Revenue Regulations (RR) No. 18-2013,[5] as there was no showing that personal service was impracticable or that the person who allegedly received the notices was authorized or had charge of the taxpayer's office. Absent proof of valid service and receipt, the assessment was rendered void for violation of due process and could not attain finality, thereby negating criminal liability under Section 255[6] of the NIRC of 1997, as amended. The Court further ruled that, even assuming *arguendo* that civil liability could be independently adjudged, the prosecution likewise failed to prove the existence and amount of the alleged deficiency VAT by competent evidence, warranting dismissal of both the criminal and civil aspects of the case.

Unfazed, plaintiff-appellant moves for reconsideration, insisting that the Court erred in affirming the dismissal of the

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4 SEC. 228. Protesting of Assessment. - When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: Provided, however, That a pre-assessment notice shall not be required in the following cases:

. . .

The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void. . .

5 Subject: Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment, November 28, 2013.

6 SEC. 255. Failure to File Return, Supply Correct and Accurate Information, Pay Tax Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation. - Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax make a return, keep any record, or supply correct the accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement and subsequently withdraws the same return or statement after securing the official receiving seal or stamp of receipt of internal revenue office wherein the same was actually filed shall, upon conviction therefor, be punished by a fine of not less than Ten thousand pesos (P10,000) but not more than Twenty thousand pesos (P20,000) and suffer imprisonment of not less than one (1) year but not more than three (3) years.

criminal action because the PAN and FLD/FANs were allegedly validly served through accused-appellee's customs representative under the rules on substituted service, that the assessments enjoy a presumption of regularity which the Court improperly disregarded, and that the prosecution sufficiently proved the existence and correctness of the deficiency VAT.[7]

There being no comment filed by accused-appellee,[8] plaintiff-appellant's *Motion* was submitted for resolution.[9]

The Motion lacks merit.

A careful review of plaintiff-appellant's *Motion* readily reveals that it merely reiterates arguments already raised and exhaustively passed upon, duly considered, and resolved in the assailed Decision, particularly on the invalidity of the assessment due to lack of proof of proper service of the PAN and FLD/FANs, the inapplicability of the presumption of regularity in the face of due process violations, and the failure of the prosecution to establish the existence and amount of the alleged deficiency VAT by competent evidence.

A motion for reconsideration is not a vehicle to re-litigate issues already passed upon, and courts are not duty-bound to revisit matters that have been fully considered and resolved. In this regard, the pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim,*[10] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
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> As succinctly put by then Chief Justice Andres R. Narvasa in Ortigas and Co. Ltd. Partnership v. Judge Velasco on the effect and disposition of a motion for reconsideration:
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>> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the

7 Docket, pp. 168 - 179.
8 As ordered by the Court per Minute Resolution dated October 14, 2025.
9 Per Minute Resolution dated January 28, 2026.
10 G.R Nos. 187836 & 187916, March 10, 2015.

> issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

Having failed to raise any compelling reason to warrant a reversal or modification of the Court's ruling, the *Motion* must be denied.

WHEREFORE, premises considered, plaintiff-appellant's *Motion for Reconsideration (RE: Decision dated August 13, 2025)* is **DENIED** for lack of merit. The Decision promulgated on August 13, 2025 is **AFFIRMED.**

SO ORDERED.

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

I CONCUR:

HENRY S. ANGELES
Associate Justice