REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA *EB* NO. 3134** (CTA Case No. 10262)
	Present:
-versus-	**RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
HEALTH PLAN PHILIPPINES, INC., Respondent.	Promulgated: MAR 04 2026 11:21am

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (Decision dated 5 December 2025)*, filed via licensed courier on December 19, 2025, with respondent's *Opposition [Re: Motion for Reconsideration dated 19 December 2025]*, filed via licensed courier on January 5, 2026.

The Motion assails this Court's Decision, dated December 5, 2025, which dismissed the instant Petition for non-compliance with procedural requirements laid down in the *Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"). Petitioner insists that it did not violate respondent's due process rights as the latter was given an opportunity to protest the assessment against it. Respondent counters this by observing that the Motion merely rehashes arguments already rejected by this Court and by emphasizing the importance of the 15-day grace period granted to taxpayers to respondent to a Preliminary Assessment Notice.

It does not escape the Court's notice that the contents of the Motion are irrelevant to Our ruling. While We covered petitioner's violation of respondent's due process rights in the assailed Decision, such discussion was merely an academic aside. The actual ruling was the dismissal of the case on procedural grounds, on which the Motion is completely silent. It is as if petitioner did not even read the Decision against him.

Having nothing to say about the procedural grounds for the dismissal of the case, the Motion raises nothing that is actually related to the Decision as promulgated. Respondent continues to insist that the ruling of the Court in Division was in error but says nothing at all about the ruling of the Court *En Banc*. He thus raises no relevant reason to modify the ruling of the Court *En Banc*.

Considering this failure, the assailed Decision stands.

ACCORDINGLY, petitioner's *Motion for Reconsideration (Decision dated 5 December 2025)*, filed via licensed courier on December 19, 2025, is hereby **DENIED** for lack of merit. The Decision, dated December 5, 2025, is **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to *Article VIII, Section 13 of the Constitution*, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice