REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus –

GEORGE A. TALAMAYAN, JR.,
Respondent.

CTA OC No. 021

Members:

CASTAÑEDA, JR., *Chairperson,*
MINDARO-GRULLA, and
BACORRO-VILLENA, *JJ.*

Promulgated:

JAN 2 3 2020

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RESOLUTION

CASTAÑEDA, JR., *J.:*

For resolution of this Court is petitioner Commissioner of Internal Revenue's (CIR) Motion for Reconsideration[1] filed on December 19, 2019. Petitioner moves for reconsideration of the Decision dated December 3, 2019,[2] (the "Assailed Decision") of this Court denying petitioner's Complaint. The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, premises considered, the subject Complaint, is **DENIED**. Accordingly, the Formal Letter of Demand/Final Assessment Notice, assessing defendant for

[1] Division Docket, Vol. V, pp. 291-297.
[2] *Id*, pp. 273-285.

deficiency Income Tax and Value Added Tax, inclusive of interests, surcharges and penalties in the aggregate amount of ₱2,047,031.98 for calendar year 2008 and Final Notice Before Seizure or Garnishment and Warrant of Distraint and/or Levy No. 2014-007 are **CANCELLED** and **SET ASIDE**.

SO ORDERED."

In his Motion for Reconsideration, petitioner moves for reconsideration of the Assailed Decision on the basis of the following ground: [3]

THE HONORABLE COURT ERRED IN PASSING JUDGMENT UPON THE VALIDITY OF THE ASSESSMENT CONSIDERING THAT THE SAME HAD ALREADY BECAME FINAL AND EXECUTORY.

After judicious review of the case records, this Court resolves to deny petitioner's Motion for Reconsideration. This Court stands by its ruling that the Reference Slip issued by Revenue District Officer Goze of RDO No. 9 – La Trinidad, Benguet cannot validly clothe Revenue Officer Estacio with the requisite authority to conduct the examination pursuant to LOA No. LOA 200800047783 dated October 8, 2009. In her capacity as a Revenue District Officer, Ms. Irene A. Goze is bereft of any power to authorize the examination of taxpayers or to effect any modification or amendment to a previously issued LOA because only the CIR or his duly authorized representatives are granted such power.

WHEREFORE, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

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

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[3] *Id.*, p. 291.

WE CONCUR:

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

I reiterate my Dissenting Opinion.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice