

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER
INTERNAL REVENUE,

OF
Petitioner,

CTA EB NO. 2988
(CTA Case No. 10034)

Present:

-versus-

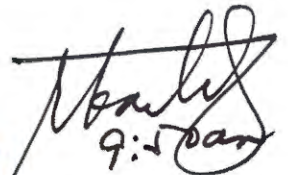
RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, *and*
CENTENO-DIJAMCO, JJ.

ALAN U. CHAN,

Respondent.

Promulgated:

OCT 02 2026


9:50am

X-----X

RESOLUTION

RINGPIS-LIBAN, P.J.:

For Resolution is the *Motion for Reconsideration (Re: Decision promulgated on 11 February 2026)* filed by the Commissioner of Internal Revenue (CIR) on February 23, 2026 with the taxpayer's *Comment / Opposition (To Petitioner's Motion for Reconsideration)* filed by registered mail on April 27, 2026.

In its motion, the CIR assails the Court's decision that affirmed the decision and resolution of the court *a quo*, which in turn cancelled and set aside the Formal Letter of Demand (FLD) and Warrant of Distraint and/or Levy (WDL) covering taxable year 2011 for alleged deficiency Income Tax, Valued-Added Tax and Expanded Withholding Tax assessments and compromise penalties, including interests and surcharges.

The motion, however, only repeats the grounds already raised in the petition where it asserts that the Court erred in ruling that (a) the court *a quo* had jurisdiction over the case; (b) the assessment was invalid because there, in fact, was a valid Letter of Authority; (c) the CIR's right to assess had prescribed; and, (d) that the taxpayer's right to due process was violated.¹

In the *Comment / Opposition (To Petitioner's Motion for Reconsideration)*, the taxpayer states that (a) The petition was filed on time with the court *a quo*, within thirty (30) days from receipt of the letter from the Regional Director; (b) When the audit is continued by a revenue officer not named in the original Letter of Authority (LOA), a new LOA must be issued to vest authority in such an officer; (c) The waiver failed to specify the date of acceptance by the CIR and the acknowledgement of receipt by the taxpayer; and, (d) The defects in the issuance and service of the Final Assessment Notice (FAN) and the FLD, coupled with the absence of a valid Final Decision on Disputed Assessment (FDDA), effectively deprived the taxpayer of the opportunity to defend himself.

The motion *fails* to convince the Court and must, therefore, be *denied*.

The four issues reiterated by the motion was decided by the Court when it ruled that (a) The court *a quo* validly assumed jurisdiction over the case based on Section 7(a)(1) of RA 1125, as amended; (b) An LOA is the source of BIR revenue officer's investigatory powers, without which the assessment is void; (c) The court *a quo* correctly found that the CIR's right to assess was barred by prescription; and, (d) Finally, an assessment that fails to observe the due process requirements is a patent nullity.

All told, the CIR failed to raise any *new* issue that has successfully convinced the Court to modify or reverse the assailed decision.

A motion for reconsideration that merely reiterates matters already considered and resolved by the Court deserves denial. In *Illub Asaali v. Commissioner of Customs*,² the Supreme Court *En Banc* denied the motion for reconsideration, which was substantially a rehash of the points previously raised by the movants.

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¹ Compare the issues raised in the petition and the motion, Rollo, pp. 16 and 211-212.

² G.R. No. L-24170 (Resolution), February 28, 1969.

ACCORDINGLY, the CIR's *Motion for Reconsideration (Re: Decision promulgated on 11 February 2026)* is **DENIED** for lack of merit.

SO ORDERED.

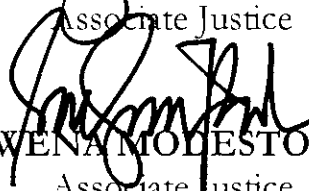


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

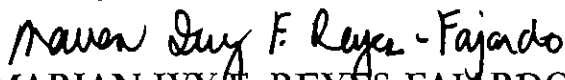
WE CONCUR:



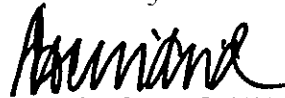
JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice



PAOLO S. TESTON
Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice