

Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE

Petitioner,

Present:

**DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,**

-versus-

**RINGPIS-LIBAN,
MANAHAN,**

BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

RYAN NEIL ERASMO ALVEZ,

Respondent.

JUN 08 2021

X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For resolution is petitioner's *Motion for Reconsideration [re: Decision dated 08 October 2020]* (hereinafter referred to as "*Motion*"), posted on 29 October 2020,¹ sans respondent's Comment/Opposition.²

In his Motion, petitioner reiterates his argument that this Court has no jurisdiction to review the validity of the assessment issued against respondent since it had already become final, executory, and demandable.

Moreover, he opines that even assuming that the Court does have jurisdiction to rule on the assessment's validity, he stresses that the Court *En Banc* erred in ruling that the same is void for want of authority of the investigating revenue officers.

¹ Petitioner filed his Motion within 15 days from his receipt of the assailed Decision on 14 October 2020. Hence, this Motion was timely filed.

² Records Verification Report, *EB* Records, p. 104.

He emphasizes that the revenue officers, in this case, were duly authorized pursuant to a Memorandum of Assignment (“MOA”) signed by Revenue District Officer Rogelio T. Balanga, who he alleges is one of the authorized signatories of an MOA.

After a careful perusal of the foregoing arguments, the Court *En Banc* finds no merit in the Motion. The CIR’s contentions are mere reiterations of his allegations in his Petition for Review, which have already been passed upon extensively by the Court *En Banc* in the assailed Decision

As such, since petitioner failed to raise any new matter for the Court’s consideration, the same finds no cogent reason to modify or reverse the assailed Decision.

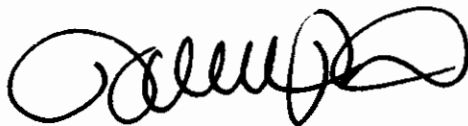
WHEREFORE, premises considered, petitioner’s *Motion for Reconsideration [re: Decision dated 08 October 2020]* is hereby denied for lack of merit.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.

(With due respect, I join J. Villena’s D.O. in the Decision dated 8 Oct. 2020.)

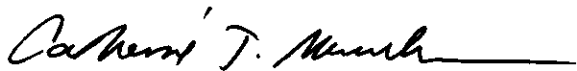
JUANITO C. CASTAÑEDA, JR.
Associate Justice



ERLINDA P. UY
Associate Justice

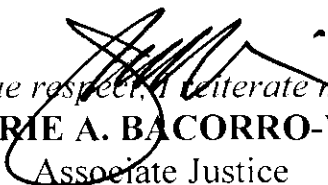


MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice

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(With due respect, I reiterate my D.O.)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice