

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

E.E. BLACK, LTD.
(PHILIPPINE BRANCH),

Petitioner,

-versus-

CTA CASE NO. 11074

Members:

RINGPIS-LIBAN, P.J., Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

COMMISSIONER OF
INTERNAL REVENUE,

Respondent.

Promulgated:

4:30 PM

x -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration [re: Decision dated 07 August 2025]*, filed on September 2, 2025, assailing this Court's grant of the instant Petition for Review through Our August 2, 2025 Decision, with petitioner's *Comment (to Respondent's Motion for Reconsideration dated 29 August 2025)*, filed via registered mail on October 22, 2025.

The Motion is devoid of merit.

As petitioner observes, the bulk of the arguments raised in the Motion merely rehash those previously raised by respondent in his Answer. These arguments, however, were already refuted in the assailed Decision. The contention, for example, that the Commissioner of Internal Revenue ("CIR") is not required to accept a protesting taxpayer's argument was fully acknowledged in the Decision. As discussed there, the issue arises when the CIR fails to explain *why* said arguments were not accepted. Similarly, respondent's contention that he did, in fact, consider petitioner's arguments but found them wanting was already addressed in the assailed Decision, where We noted that such consideration *must be made in writing*, a requirement with which respondent failed to comply.

The only seemingly new argument here is respondent's observation regarding *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc*¹ ("Avon"), the jurisprudence upon which this Court primarily based Our ruling. Respondent contends that in said case, the Supreme Court "expounded that administrative due process is satisfied if the party is properly notified of the charge against it and is given a fair and reasonable opportunity to explain or defend itself."² From this, he concludes that "what due process abhors is the absolute lack of notice or opportunity to be heard."

This interpretation conveniently ignores the rest of the Supreme Court's discussion on the issue. It ignores *Avon*'s explanation of how failing to address a taxpayer's arguments in writing amounts to failing to properly notify it of the charges against it. It ignores the case's framing of a failing to consider such arguments as precisely being unfair to the taxpayer, robbing it of the opportunity to reasonably defend itself. Indeed, it ignores the case's disposition, how the Supreme Court voided an assessment for precisely the same actions and omissions that respondent contends are acceptable. The interpretation must consequently be rejected.

Having failed to address the reasons behind this Court's ruling, then, the Motion fails to convince Us to amend the assailed Decision.

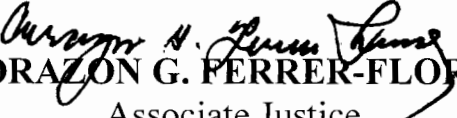
ACCORDINGLY, respondent's *Motion for Reconsideration* [re: *Decision dated 07 August 2025*], filed on September 2, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated August 7, 2025, is **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


CORAZON G. FERRER-FLORES
Associate Justice

¹ G.R. Nos. 201398-99 & 201418-19, October 3, 2018.

² Motion for Reconsideration [re: *Decision dated 07 August 2025*], p. 6, *Rollo Vol. 3*, unpaginated.