CTA Form No. 8 (For DCC)

22-000150-0080

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10827

I-CYBERWORLD BIZ, INC. Represented by JACQUELINE GUINTO,
Petitioner,

- versus -

NOTICE OF RESOLUTION

BUREAU OF INTERNAL REVENUE Represented by Commissioner of Internal Revenue CAESAR R. DULAY,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legaspi Village
Makati City

ATTY. FELIX PAUL R. VELASCO
ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

LAYUG CELICIOUS-SY & VILLAPANDO
Unit 503, 5th Floor, The Linden Suites
37 San Miguel Avenue
Ortigas Center, 1600 Pasig City

GREETINGS:

You are hereby notified by these presents that on **February 20, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 25, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

I-CYBERWORLD BIZ, INC., Represented by JACQUELINE GUINTO, *Petitioner,*	**CTA CASE NO. 10827**
	Members:
-versus-	**BACORRO-VILLENA**, *Acting Chairperson, and* **CUI-DAVID**, *JJ.*
BUREAU OF INTERNAL REVENUE, Represented by Commissioner of Internal Revenue CAESAR R. DULAY,	Promulgated:
Respondent.	FEB 2 0 2026; 6:05PM

x- -x

RESOLUTION

CUI-DAVID, J.:

For resolution of the Court is respondent's ***Motion for Reconsideration (Re: Decision dated 10 July 2025)*** filed on July 30, 2025 with petitioner's *Comment/Opposition [Re: Respondent's Motion for Reconsideration dated July 25, 2025]* filed on September 23, 2025.

Respondent's *Motion for Reconsideration* seeks the reversal of the Court's *Decision* promulgated on July 10, 2025, which granted petitioner's *Petition for Review*. The dispositive portion of the assailed *Decision* reads:

> **WHEREFORE**, in light of the foregoing, the instant *Petition for Review* is **GRANTED**.

Accordingly, respondent's Final Assessment Notices dated January 3, 2019 and Formal Letter of Demand dated February 11, 2019 are hereby **CANCELLED** and **SET ASIDE**. Respondent's Final Decision on Disputed Assessment dated February 28, 2022, finding petitioner liable for deficiency Final Withholding Taxes and Documentary Stamp Taxes amounting to ₱88,299,629.23, inclusive of interest and surcharges, for CY 2016, is hereby **REVERSED** and **SET ASIDE**.

Further, respondent Commissioner of Internal Revenue or any person acting on his behalf is **ENJOINED** and **PROHIBITED** from proceeding with the collection of taxes in the above-captioned case.

SO ORDERED.

Respondent assails the finding of the Court that the Final Assessment Notice and Formal Letter of Demand (**FAN/FLD**) does not contain a definite due date. Respondent argues that as laid down in Section 228 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, and Section 3.1.4 of Revenue Regulations (**RR**) No. 12-1999, as amended by RR No. 18-2013, a taxpayer is given a period of 30 days from receipt of the FLD/FAN within which to file its administrative protest and that upon the expiration thereof without the taxpayer having filed its protest, the assessment shall become final, executory and demandable by operation of law. According to respondent, this means that a specific demand from the CIR is not needed because the same is mandated by law.

Respondent's argument is unfounded.

At the outset, it bears noting that the arguments raised in respondent's *Motion for Reconsideration* are mere reiterations of issues that were already thoroughly considered, discussed, and resolved in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered, does not require a new judicial determination.[1] Thus, there is no necessity to discuss and rule again on this ground since "this

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[1] *People v. Agacer*, G.R. No. 177751, January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Mendoza-Ong v. Hon. Sandiganbayan.*, G.R. Nos. 146368–69, October 18, 2004 [Per J. Quisumbing, Special Second Division].

would be a useless formality of ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant."[2]

In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[3] the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

Thus, where the grounds raised have been sufficiently addressed in the decision, it is incumbent upon the movant to demonstrate that the Court's findings are contrary to law. In this case, respondent failed to raise any new, material, or persuasive argument to justify a reversal or modification of the Court's ruling.

Accordingly, the Court reaffirms its findings that the FLD dated February 11, 2019 and the FAN issued on January 3, 2019 are void for failure to indicate the due date. The requirement to indicate the due date has been clearly settled by *Commissioner of Internal Revenue v. Fitness by Design, Inc.*,[4] where the Supreme Court ruled that for a tax assessment to be valid, it must contain a demand for payment and a definite due

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[2] *People v. Agacer*, G.R. No. 177751, January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas and Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per J. Narvasa, Third Division].

[3] G.R. No. 159938, January 22, 2007 [Per J. Garcia, First Division], citing *Ortigas and Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per C.J. Narvasa, Third Division].

[4] G.R. No. 215957, November 9, 2016 [Per J. Leonen, Second Division].

date. The findings of the Court remain unrebutted: the FLD and FAN indicated a due date of January 31, 2019, but were only received by petitioner on February 12, 2019, after the due date had already lapsed thereby affecting the definiteness of the tax liability stated in the assessment.

WHEREFORE, premises considered, respondent's *Motion for Reconsideration (Re: Decision dated 10 July 2025)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice