REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

SVI TECHNOLOGIES, INC.,
Petitioner,

CTA CASE NO. 8488

Members:

-versus-

Bautista, *Chairperson*
Fabon-Victorino, *and*
Ringpis-Liban, JJ.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

APR 15 2015
4:05 p.m.

x---x

RESOLUTION

For resolution are respondent's "Motion for Reconsideration (Notice of Decision promulgated on February 2, 2015)" filed on February 20, 2015; and petitioner's "Comment and/or Opposition [To Respondent's Motion for Reconsideration dated February 18, 2015]" filed on April 1, 2015.

On February 2, 2015, the Court rendered the assailed Decision. The dispositive portion thereof reads as follows:

> "**WHEREFORE**, the Petition for Review dated May 11, 2012 is hereby **GRANTED**. The Formal Assessment Notice, with attached Details of Discrepancies and Assessment Notices, dated January 4, 2010; the Final Notice Before Seizure dated March 12, 2012; and the Warrant of Distraint and/or Levy dated April 12, 2012, are hereby **CANCELLED** and **SET ASIDE**."

In its Motion for Reconsideration, respondent avers that there is a valid service of the Formal Letter of Demand, with attachments, due to the legal presumption that a letter duly directed and mailed was received in the regular course of the mail; that the delivery was sufficiently proven by the testimony of the person who mailed the same by registered mail; and that delivery and mailing were proven through the certification by the Post Office that the same was delivered by letter carrier and duly received.

In its Comment and/or Opposition, petitioner counters that the Motion for Reconsideration is a mere rehash of arguments asserted during trial; that respondent has the burden of proof to establish, by competent evidence, that petitioner received the Final Assessment Notice (FAN); that respondent failed to prove petitioner's receipt of the FAN; that the period to assess internal revenue taxes for taxable year 2006 has prescribed; and that, consequently, the Warrant of Distraint and/or Levy is null and void.

After a careful study of the arguments raised by respondent and petitioner, the Court finds no merit in the "Motion for Reconsideration (Notice of Decision promulgated on February 2, 2015)" since the former did not raise any new argument that would merit reconsideration of the said Decision.

WHEREFORE, respondent's "Motion for Reconsideration (Notice of Decision promulgated on February 2, 2015)" is hereby **DENIED** for lack of merit. Petitioner's "Comment and/or Opposition [To Respondent's Motion for Reconsideration dated February 18, 2015]" is hereby **GRANTED**.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice